

# INTRODUCTION

## **Honorable Mayor and Council:**

On behalf of the entire management team, I am pleased to submit the budget for fiscal year 2020. As required by state law, the budget presented herein is balanced between revenues and expenditures. This budget was developed in support of the City Council's goals, current and projected service and infrastructure needs, and is reflective of current and projected economic conditions impacting the City.

A budget is a statement of values. The budget that will be approved by the Des Moines City Council for calendar year 2020 will reflect the policy choices of the City Council guided by principles that safeguard the public trust and public resources; that provides for actions that enhance the safety, quality of life and overall general well-being of the city; and, that maximizes the efficient use of budgetary resources. Governments allocate scarce resources to programs and services through the budget process.<sup>[1]</sup>

The City of Des Moines is a City Council/City Manager form of government. In this form of government, the City Council establishes policy and provides budgetary authority. The City Manager directs the City Administration to implement the policies the City Council has established. The budgetary process requires the City Manager to provide a recommended annual budget to City Council. City Council then reviews and determines the appropriate allocation of financial resources for governmental services and projects. The review of the budget by City Council takes place in open, public hearings and is one of the most important activities undertaken by our local government.

City Administration continues to align organizational structure to accomplish City Council directives in the most efficient manner possible, maximizing customer service and quality delivery of services and programs to our residents.

As we presented our preliminary budget assumptions to the City Council at the Budget Retreat held on August 8, 2019 for the 2020 proposed budget, we highlighted a number of significant organizational changes. Let me recount these changes.

We have sought to address:

- Future attrition and enhance succession planning that will assure continuity of operations for all our governmental functions.
- To maximize efficient allocation of resources to accomplish City Council policy and direction.
- To increase inclusive management working to enhance ownership by our employees of their activities and share a common vision.
- We have listened and sought input from employees and the community.
- We have sought to reduce silos and develop a culture of cooperation and solution-oriented strategies that require collaboration and communication across departments.

- We have sought to be responsive to the Arts Commission, Senior Services Advisory Board, Human Services, Police Advisory Board, et al.
- We have focused (with City Council support) to retain our incredible executive team, increase COLAs for staff, and negotiate fair, mutually acceptable labor agreements.

Related to specific departments:

- Police Department
  - Upgraded the Commander of Operations position to Assistant Chief of Operations.
  - Upgraded the Commander for Administration to Assistant Chief of Administration. This position will also provide a resource for Emergency Management.
  - The overall impact of these new positions will assure continuity of operations for the Police Department and provide more flexibility for the Chief of Police in his role.
- Emergency Management
  - Created a new position: Emergency Preparedness Manager to enhance the City's emergency management function and provide ongoing focus to this critical area.
  - This position will work closely with the Assistant Chief of Police for Administration assuring seamless approaches to first response and recovery.
  - This position also focuses on community emergency response teams (CERT) and collaborates with our partner agencies to assure appropriate integration of emergency management activities across jurisdictions.
- Finance Department
  - Upgraded the vacant Financial Manager position to Deputy Director of Finance that will provide increased leadership for the Department and allow the Finance Director the opportunity to focus on critical special projects, including designing and implementing a new financial management system.
- Marina
  - Filled the Vacant Assistant Harbor Master Position.
  - This position is responsible for the day-to-day administration of the Marina.
  - This position will also be responsible for the day-to-day supervision of Events Management Staff.
  - Added two Harbor Attendant positions to the Marina staff. This will provide three employees per shift which will provide better coverage of duties and it will enhance customer service to users of the Marina.
- Parks, Recreation and Senior Services
  - Created new Assistant Director, Parks/Recreation/Senior Services position and eliminated a management analyst position.
  - Responsible for Recreation services, and for Senior Services which is now includes two new staff provided through a contract with Wesley.
  - This position also provides support to the Senior Services Advisory Committee and Human Services Commission.

- The Assistant Director works in coordination with Public Works to maintain city parks and recreation facilities.
- This position is involved in strategic planning for park development, playground equipment improvements, possible development of park impact fees and grant preparation.

All of these changes were accomplished with existing FTE's, with the exception of a new Events Specialist position to enhance our capacity to expand our Events and Facility rental functions and two new Harbor Attendants at the Marina to provide better customer service at the Marina with increased shift coverage.

### **Historical Perspective**

It has been a long road to get to the place where we are financially solvent and strong, with appropriate contingency and reserves. Let me recount the challenges we faced.

In 2014, the Washington State Auditor issued a finding that described the City's precarious situation. (A finding by the auditor expresses the condition that the financial viability of a governmental organization may prevent that government from continuing to function). The finding in the case of Des Moines was based on:

- ❖ A gap existed between structural expenditures (greater) and structural revenue (lesser).
- ❖ The use of one-time money to cover this gap.
- ❖ The danger of relying on one-time money – it is one-time, uncertain and unpredictable.
- ❖ That no long-term plan to address this dangerous position had been developed.

The importance of assuring that structural revenue (i.e. revenue that is ongoing, essentially on an annual basis – property taxes, utility taxes, sales tax and other ongoing sources of revenue) must be sufficient to pay for structural expenditures (i.e. expenditures that are ongoing, maintenance of city equipment, employee salaries, utility bills, are a few examples). When structural expenditures exceed structural revenues, the financial position of an organization becomes dangerous. This was the position the City was in when this audit finding was issued in 2014.

Over the past four years, the City has made tremendous strides in improving its finances. This stabilization has occurred partly due to significantly enhanced economic development in the Des Moines Creek Business Park and elsewhere in the City, and due to prudent management of existing resources. The City's current financial condition results from difficult decision-making and exemplary leadership by the City Council in partnership with the City Administration.

As proposed, the 2020 budget is a sustainable budget; one which does not rely on “one-time” money to pay for on-going spending. This strategy has included the development of a five-year forecast model that established an overarching structure to ensure the budget remains sustainable.

A few other notable accomplishments that have occurred in 2019 and will continue into the future which are included in the 2020 budget.

### **South Correctional Entity (SCORE) Regional Jail**

The City has been able to enhance its position with SCORE, finding viable options, working closely with the new management at SCORE to reduce our annual costs (in 2020 by over \$300,000) and participate in the bond refunding which was required by the decision of Federal Way to withdraw from SCORE. Our current bond rating of AA+ (reflecting a 3 step upgrade by Standard & Poors in 2018, a reflection of our financial strength, utilization of Best Management Practices and a bright financial future) has contributed to the refunding for SCORE of over one half million dollars in savings based on lower interest rates for the refunding.

### **Multi-Modal Transportation Options**

The City’s partnership with METRO created the Community Connections shuttle that serves the Angle Lake light rail station, the Des Moines Creek Business Park, the downtown and the Marina. Initial service was during commuter hours. We are pleased that on September 21, 2019 we have expanded the shuttle to include midday, which will provide service from 7am to 7pm Monday through Saturday. This summer the City provided shuttle service on Saturday to serve the Des Moines Farmer’s Market, held each Saturday at the Marina.

In the long term, the City still faces financial challenges, including uncertainty regarding state shared revenues as well as increasing costs relating to medical and retirement compensation.

As presented, this budget proposal continues to use a conservative and sustainable approach in our financial planning. As part of this plan, the 2020 Annual Budget and long-term 2020-2024 Financial Forecast were prepared with a focus on essential services, enhancement of public safety and emergency management and an investment in capital improvements, and demonstrates our commitment to efficiently allocate our resources that provides a high level of service to our citizens and businesses.

The City of Des Moines’ budget includes the City’s General Fund, which supports basic government services, such as police, municipal court, parks and recreation, administration and economic development. It also includes more than 36 additional funds for special revenues, debt service, capital projects, enterprise and internal service funds.

The City's total appropriated budget is \$100,888,583 with the General Fund representing \$30,670,027 of that total – approximately 30.4 percent of the City's total budget. Included in this budget document are the following key staffing, program enhancements and capital projects:

**Key 2020 staffing and program enhancements for the General Fund include:**

On-Going Expenditures

- ❖ In Car Camera Cloud Storage - \$2,700/year
- ❖ Onsite Training - \$15,000

One-Time Expenditures

- ❖ Police Officers, Hire Ahead Program – 4.0 FTE Authorized, but 3.0 FTE Funded - \$378,145
- ❖ Police Department – In Car Cameras, Drone Pilot Program, Evidence Storage Container, Radar Equipment - \$53,000
- ❖ Event Center Athletic Floor (with grant) - \$28,690
- ❖ Des Moines Memorial Flag Triangle - \$35,000
- ❖ Professional Services related to economic development and Marina Redevelopment - \$100,000
- ❖ HR Intern (Limited Term, 6 months) - \$36,080
- ❖ Audio System at the Senior Center - \$25,000
- ❖ Metro Shuttle – Midday & Saturday Service - \$87,400

**Key 2020 staffing for the Development Fund include:**

One-Time Expenditures

- ❖ Building Official, Hire Ahead Program – 1.0 FTE - \$150,000
- ❖ Administrative Coordinator - 1.0 FTE – Cost to be reimbursed through the agreement with Sound Transit (2019-2024)- \$100,000
- ❖ Civil Engineer - 1.0 FTE - Cost to be reimbursed through the agreement with Sound Transit (2019-2024 - \$135,000

**Key 2020 Capital Projects total \$13,836,000, taken from the approved Capital Improvement Plan, per Resolution No. 1406:**

- ❖ Building Facility Projects - \$179,000
- ❖ Technology Projects - \$295,000
- ❖ Park Facility & Playground Projects - \$6,305,000
- ❖ Waterfront Facility Projects - \$425,000
- ❖ Transportation Operating Projects - \$970,000
- ❖ Transportation Capital Projects - \$2,303,000
- ❖ Marina Capital Improvements - \$804,000
- ❖ Surface Water Management Capital - \$2,555,000

This 2020 Annual Budget is a responsible financial plan that will enable the City to continue to provide the community with a full scope of services, programs and special events that enhance the quality of life of all residents. It will also provide the required resources to construct significant capital improvement projects, which will improve infrastructure and facilities. With the vision and direction provided by the City Council through strategic priorities, and with the

effective work of each of the City departments, City of Des Moines is operating with a clear understanding of our community's values while continuing to maintain financial stability.

Finally, I want to acknowledge the dedication and service of the City's employees. In spite of continued financial adversity for a period of over a decade where cuts and reduction in staffing levels became the norm, the City's workforce has pulled together, worked smarter and more efficiently to where the public has seen little reduction in service. I also wish to recognize City Council, whose collective leadership as policy makers and ambassadors for the public worked tirelessly through late nights and many meetings to provide the policy direction for the City to move to sound financial footing going forward. Finally special thanks to the Finance staff as this comprehensive document could not have been developed without their skill and dedication.

Respectively submitted,



Michael Matthias  
City Manager

[1] National Advisory Council on State and Local Budgeting, Government Finance Officers Association

## READER'S GUIDE TO THE BUDGET

The City of Des Moines Budget contains a great deal of information for all levels of users. The budget document serves many purposes, including communication. The following is a brief description of the contents of each section of the budget document.

### **Section 1: Introduction**

The Introduction section contains:

- The City Manager's Budget Message;
- A Reader's Guide to the Budget;
- List of City Officials; and
- City organization chart.

### **Section 2: Budget Guide**

This section reviews the City's budget process, financial policies, as provides information on the fund structure.

### **Section 3: Financial Summary**

This section reviews the City's overall financial picture, including budget highlights, revenue and expenditure estimates, and financial forecasts for the upcoming year. This section includes charts illustrating revenues by fund and type, as well as a description of any assumptions used in developing the budget.

Finally, the section reviews the City's staffing levels, providing an overview of staff by department. This section also includes the City's historical authorization of full-time employees, and the Index of Positions and Pay Schedules.

### **Section 4: General Fund Program Summaries**

This section includes organizational charts and operating budgets for each department in the General Fund, including a description of the department.

### **Section 5: Other Fund Program Summaries**

This section includes all non-General Fund program summaries.

**Special Revenue Funds:** Includes organization charts and operating budgets for the City's Special Revenue Funds – Streets, Street Pavement, Development, Police Drug Seizure, Hotel-Motel Tax,

Redondo Zone, Waterfront Zone, PBPW Automation Fee, Urban Forestry, Abatement, Automated Speed Enforcement (ASE) and Transportation Benefit District Funds.

Debt Service Funds: Includes an overview of the City's debt, including details of outstanding debt.

Capital Project Funds: Includes an overview of the City's capital project funds, including dedicated revenue streams and planned expenditures in Municipal Capital Improvement and Transportation Capital Improvement Funds.

Enterprise Funds: Reviews the City's enterprise funds, which are the Marina and Surface Water Management (SWM) Funds.

Internal Service Funds: This section includes an overview of the City's internal service funds, including assessments to user departments and planned expenditures in those funds.

## **Section 6: Appendix**

This section provides a glossary of budget terms and acronyms used in municipal services and budgeting.

## LIST OF CITY OFFICIALS

### Elected Officials

*Matt Pina*

*Vic Pennington*

*Robert K. Back*

*M. Luisa Bangs*



*Traci Buxton*

*Matt Mahoney*

*Jeremy Nutting*

### **Mayor:**

Matt Pina

### **Deputy Mayor:**

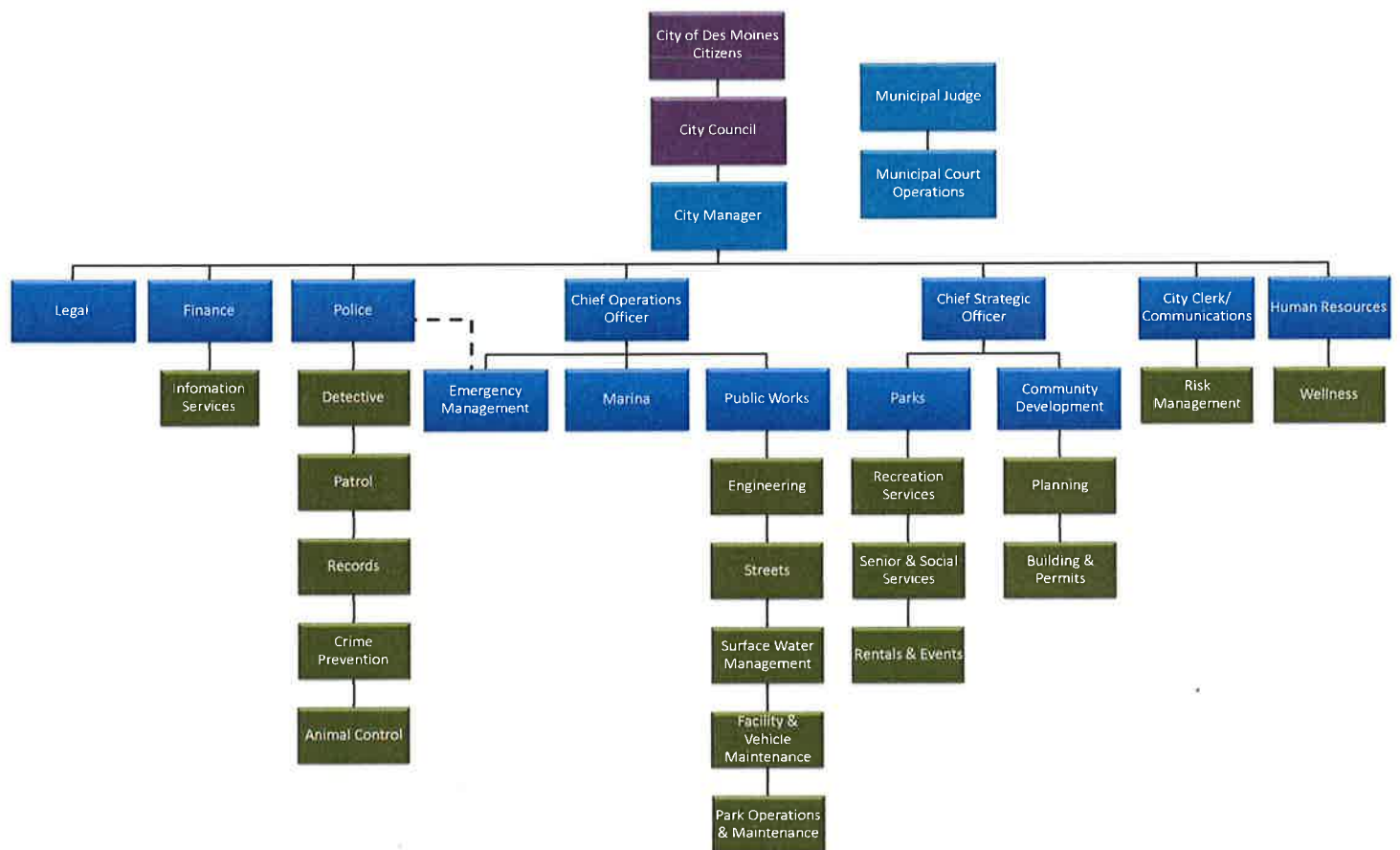
Vic Pennington

### Administrative Officials

City Manager  
Chief Operations Officer  
Chief Strategic Officer  
City Attorney  
Police Chief  
Finance Director  
City Clerk/Communications Director  
Harbormaster  
Municipal Court Judge  
Public Works Director  
Human Resources Director

Michael Matthias  
Dan Brewer  
Susan Cezar  
Tim George  
Ken Thomas  
Beth Anne Wroe  
Bonnie Wilkins  
Scott Wilkins  
Lisa Leone  
Brandon Carver  
Adrienne Johnson-Newton

## CITY OF DES MOINES ORGANIZATIONAL CHART



# BUDGET GUIDE

## BUDGET PROCESS

The City of Des Moines's budgetary process follows the provisions of the Revised Code of Washington (RCW), Chapter 35.33.

During the spring and summer month's departments begin preparation of their budget requests for the coming year. Throughout this process meetings are held with appropriate staff and with the City Manager to review the budget requests. After compiling the data, the Preliminary Budget document is prepared. This document is made available for public review in the City Clerk's office and at the Public Library before November 1.

The proposed budget includes the annual operating expenditures and estimated revenues, as well as the calendar year appropriation of the projects included in the 2020 Annual Budget. The budget for capital funds is based on the six year 2020-2025 Capital Improvement Plan which was adopted at the October 10, 2019 City Council meeting. The six year Capital Improvement Plan is a flexible, dynamic tool that encourages long-term decision-making and assures the continuity of Council goals and objectives. While the six year capital improvement plan sets project priorities; the Annual Budget provides the legal authority to spend money on selected projects. The capital projects for the upcoming year are included in the annual budget and formally adopted in the 2020 Annual Budget before December 31.

The budget is prepared on a modified accrual basis of accounting. Generally this means it presents sources and uses of funds that relate to the budget year and which are expected to be collected or spent within the year or shortly thereafter.

During August, the City Manager and City Council meets to review the five year financial forecast. In subsequent council meetings staff and council discuss various cost containment options as well as potential revenue enhancement options based on the financial forecast. The public are welcome and provide their views and priorities to council through the budget discussion process. At least two formal public hearings are conducted and the budget ordinance is given first and second readings at regular City Council meetings. The final public hearing must be held no later than the first Monday in December. Final adoption of the budget occurs after the second reading of the budget ordinance. State law directs the budget adoption by no later than December 31.

The adopted budget constitutes the legal authority for expenditures. The level of control at which expenditures may not legally exceed appropriations is the **fund**. Revisions that alter the total expenditures of any kind must be approved by the City Council and adopted by ordinance. The City's budget is amended at least once during the year before year-end. All appropriations lapse at the end of the year.

## FINANCIAL POLICIES

### GENERAL FUND

***One Time Revenues Policy.*** Ordinance 1637 which was adopted December 10, 2015 in conjunction with Ordinance 1561, passed on December 13, 2012, which requires the General Fund to transfer all of the sales tax and business & occupation tax revenues received by the city from development projects with a total value exceeding \$15,000,000 to the Municipal Capital Improvement fund to be used for projects consistent with the purposes of that fund. These “one-time” revenues cannot be used to fund General Fund operating expenditures.

The 2020 Budget has been prepared with the projection of receiving \$525,000 in “one-time” tax revenues and these revenues will be transferred to the Capital Projects fund to be used for capital.

***Ending Balance Policy (16.67% Reserve).*** Ordinance 1703 directs the City Manager to establish expenditure policies that will result in a general fund unrestricted ending balance or operating reserve of no less than two month (amounting to 16.67%) of the recurring operating expenditures for each fiscal year. The 2020 Budget provides for an ending fund balance of approximately \$4,500,003 or 18.2%, thereby meeting this requirement.

### DEBT POLICIES

The following debt management policies are adopted:

1. Debt shall not be used to finance ongoing operational costs.
2. Whenever possible, the city shall identify alternative sources of funding and shall examine the availability of all sources in order to minimize the level of debt.
3. The city shall determine the most advantageous financing method for all new projects.
4. Pay-as-you-go financing of capital improvements shall be utilized whenever feasible.
5. Total general obligation debt shall not exceed seven percent of the actual assessed value of the city as required by law.
6. The city shall utilize intergovernmental contributions, when available, to finance capital improvements that are consistent with the goals and priorities of the city.
7. The scheduled maturities of long-term obligations shall not exceed the expected useful life of the capital project or asset financed.
8. The city shall encourage and maintain professional relations with financial and bond rating agencies and shall follow a policy of full and open disclosure as required by the Securities and Exchange Commission rule 15-3C-1.

## FUND STRUCTURE

The governmental financial reporting model, as promulgated by the Governmental Accounting Standards Board uses fund accounting to comply with legal restrictions on the use of public resources. A “fund” is defined as a fiscal and separate accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.<sup>1</sup> Governmental units should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established, since unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.<sup>2</sup>

No matter how many individual funds a government elects to use, they can be categorized into three broad categories: governmental funds, proprietary funds and fiduciary funds. Governmental funds are used to account for activities primarily supported by taxes, grants, and similar revenue sources. Proprietary funds are used to account for activities that receive significant support from fees and charges. Fiduciary funds are used to account for resources that a government holds as a trustee or agent on behalf of an outside party and that cannot be used to support the government’s own programs.<sup>3</sup>

For financial reporting purposes, governmental and proprietary funds have traditionally provided different types of information. Since governmental funds account for the flow of current financial resources, debt issuance and repayment and capital outlay acquisitions are included as current year resources and expenditures. Proprietary funds account these activities as increases and decreases in liabilities and assets. For budgetary purposes, though, both governmental and proprietary funds are concerned with changes in current financial resources and therefore budget for debt issuance and repayment and for capital outlay acquisitions.

With respect to the **basis of accounting**, governmental funds use the modified accrual basis of accounting and proprietary funds use the full accrual basis of accounting. Under the full accrual basis of accounting, revenues are recognized as soon as they are earned and expenses are recognized as soon as the liability is incurred. Under modified accrual basis of accounting,

<sup>1</sup> National Council on Government Accounting (NCGA) Statement 1, Governmental Accounting and Financial Reporting Principles, Principle 2.

<sup>2</sup> NCGA Statement 1, Principle 3

<sup>3</sup> Governmental Accounting, Auditing, and Financial Reporting (GAAFR 2012). The Governmental Financial Reporting Model, page 39.

revenues are recognized only to the extent they are available to finance expenditures of the current fiscal period with debt service expenditures not accounted for until due. **For practical and budgetary purposes both governmental and proprietary funds use the modified accrual basis of accounting, with year-end adjustments for debt and capital outlay to convert the proprietary funds to full accrual.**

The City of Des Moines uses two of the three broad categories of funds – governmental and proprietary fund types. The City does not use the fiduciary fund type. The governmental fund types used by the City are as follows:

The **General Fund** is the general operating fund of the City and accounts for all activities not required to be accounted for in some other fund.

**Special Revenue Funds** accounts for the proceeds of specific revenue sources – other than revenues designated for major capital projects - that are legally restricted to expenditures for specific purposes. The City of Des Moines has the following special revenue funds:

- **Street Fund**
- **Street Pavement Fund**
- **Development Fund**
- **Police Drug Seizure Fund**
- **Hotel-Motel Tax Fund**
- **Redondo Zone**
- **Waterfront Zone**
- **Planning, Building and Public Works (PBPW) Automation Fund**
- **Urban Forestry Fund**
- **Nuisance Property Abatement Fund**
- **Automated Speed Enforcement (ASE) Fund**
- **Transportation Benefit District Fund**

**Debt Service Funds** account for the accumulation of resources for and the payment of general long-term debt, principal, interest, and related costs. The City of Des Moines has the following debt service funds:

- **REET 1 Debt Service Fund**
- **REET 2 Debt Service Fund**
- **2018 Limited Tax Obligation Bond Debt Service Fund**

**Capital Project Funds** account for the acquisition or construction of major capital facilities except those financed by proprietary funds. The City of Des Moines has the following capital project funds:

- **REET 1 Revenue Fund**
- **REET 2 Revenue Fund**

- **Park Levy Revenue Fund**
- **Park In Lieu Revenue Fund**
- **One-time Sales Tax & B&O Tax Revenue Fund**
- **Municipal Capital Improvement Fund**
- **Transportation Capital Improvement Fund**
- **Traffic In Lieu Revenue Fund**
- **Traffic Impact – Citywide Revenue Fund**
- **Traffic Impact – Pacific Ridge Revenue Fund**

**The proprietary fund types used by the City are as follows:**

**Enterprise Funds** account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is to finance or recover, primarily through user charges, the costs of providing goods or services to the general public on a continuing basis. The City of Des Moines has the following enterprise funds:

- **Marina Fund**
- **Surface Water Management Fund**

**Internal Service Funds** account for business-like activities where related goods or services are primarily provided to other departments or funds of the City on a cost-reimbursed basis. The City of Des Moines has the following internal service funds:

- **Equipment Rental Operations Fund**
- **Equipment Rental Replacement Fund**
- **Facility Repair & Replacement Fund**
- **Computer Replacement**
- **Self-Insurance Fund**
- **Unemployment Insurance Fund**

# FINANCIAL SUMMARY

**DRAFT ORDINANCE NO. 19-107 - APPENDIX A  
SUMMARY OF SOURCES AND USES**

		<b>Estimated</b>		
		<b>Beginning Fund</b>		
	<b>Funds</b>	<b>Balance</b>	<b>Revenue</b>	<b>Total Sources</b>
	General Fund	\$ 4,543,050	\$ 26,126,977	\$ 30,670,027
Special Revenue	Streets	719,523	1,716,874	2,436,397
	Street Pavement	1,192,331	1,099,158	2,291,489
	Development	3,810,472	2,893,023	6,703,495
	Police Drug Seizure	22,440	1,250	23,690
	Hotel-Motel Tax	31,976	113,700	145,676
	Redondo Zone	34,146	92,850	126,996
	Waterfront Zone	164,931	199,600	364,531
	PBPW Automation Fee	353,908	129,000	482,908
	Urban Forestry	-	5,000	5,000
	Abatement	48,182	5,500	53,682
	Automated Speed Enforce (ASE)	334,317	267,800	602,117
	Transportation Benefit District	209,905	-	209,905
	<b>Total Special Revenue Funds</b>	<b>6,922,131</b>	<b>6,523,755</b>	<b>13,445,886</b>
Debt Service	REET 1 Debt Service	21,525	19,153	40,678
	REET 2 Debt Service	73,744	247,398	321,142
	2018 LTGO Debt Service	1,902	229,650	231,552
	<b>Total Debt Service Funds</b>	<b>97,171</b>	<b>496,201</b>	<b>593,372</b>
Capital Project	REET 1	2,109,961	659,000	2,768,961
	REET 2	1,053,001	645,000	1,698,001
	Park Levy	3,610	183,000	186,610
	Park In Lieu	198,861	362,840	561,701
	One Time Sales Tax	2,019,828	547,500	2,567,328
	Municipal Capital Improvement	3,123,911	8,206,000	11,329,911
	Transportation Capital Improvement	1,716,617	1,701,000	3,417,617
	Traffic In Lieu	435,607	787,000	1,222,607
	Traffic Impact - City-wide	212,467	1,032,500	1,244,967
	Traffic Impact - Pacific Ridge	583,860	1,500	585,360
	<b>Total Capital Project Funds</b>	<b>11,457,723</b>	<b>14,125,340</b>	<b>25,583,063</b>
Enterprise	Marina	3,506,403	6,322,287	9,828,690
	Surface Water Management	3,896,107	6,952,373	10,848,480
	<b>Total Enterprise Funds</b>	<b>7,402,510</b>	<b>13,274,660</b>	<b>20,677,170</b>
Internal Service	Equipment Rental Operations	298,503	542,367	840,870
	Equipment Rental Replacement	4,195,758	668,657	4,864,415
	Facility Repair & Replacement	480,289	157,224	637,513
	Computer Replacement	1,316,576	231,187	1,547,763
	Self Insurance	695,130	760,272	1,455,402
	Unemployment Insurance	523,929	49,173	573,102
	<b>Total Internal Service Funds</b>	<b>7,510,185</b>	<b>2,408,880</b>	<b>9,919,065</b>
	<b>Total Budget - All Funds</b>	<b>\$ 37,932,770</b>	<b>\$ 62,955,813</b>	<b>\$ 100,888,583</b>

		Estimated Ending Fund		
	Funds	Expenditure	Balance	Total Uses
	General Fund	\$ 26,170,024	\$ 4,500,003	\$ 30,670,027
Special Revenue	Streets	1,830,434	605,963	2,436,397
	Street Pavement	925,000	1,366,489	2,291,489
	Development	2,974,744	3,728,751	6,703,495
	Police Drug Seizure	1,000	22,690	23,690
	Hotel-Motel Tax	113,300	32,376	145,676
	Redondo Zone	82,762	44,234	126,996
	Waterfront Zone	133,339	231,192	364,531
	PBPW Automation Fee	107,300	375,608	482,908
	Urban Forestry	5,000	-	5,000
	Abatement	200	53,482	53,682
	Automated Speed Enforce (ASE)	482,000	120,117	602,117
	Transportation Benefit District	-	209,905	209,905
	Total Special Revenue Funds	6,655,079	6,790,807	13,445,886
Debt Service	REET 1 Debt Service	18,346	22,332	40,678
	REET 2 Debt Service	250,585	70,557	321,142
	2018 LTGO Debt Service	228,900	2,652	231,552
	Total Debt Service Funds	497,831	95,541	593,372
Capital Project	REET 1	2,111,004	657,957	2,768,961
	REET 2	1,333,398	364,603	1,698,001
	Park Levy	14,000	172,610	186,610
	Park In Lieu	500,000	61,701	561,701
	One Time Sales Tax	1,875,000	692,328	2,567,328
	Municipal Capital Improvement	7,337,000	3,992,911	11,329,911
	Transportation Capital Improvement	2,303,000	1,114,617	3,417,617
	Traffic In Lieu	-	1,222,607	1,222,607
	Traffic Impact - City-wide	319,000	925,967	1,244,967
	Traffic Impact - Pacific Ridge	-	585,360	585,360
	Total Capital Project Funds	15,792,402	9,790,661	25,583,063
Enterprise	Marina	6,250,652	3,578,038	9,828,690
	Surface Water Management	8,592,652	2,255,828	10,848,480
	Total Enterprise Funds	14,843,304	5,833,866	20,677,170
Internal Service	Equipment Rental Operations	609,269	231,601	840,870
	Equipment Rental Replacement	261,950	4,602,465	4,864,415
	Facility Repair & Replacement	179,000	458,513	637,513
	Computer Replacement	363,975	1,183,788	1,547,763
	Self Insurance	707,048	748,354	1,455,402
	Unemployment Insurance	30,000	543,102	573,102
	Total Internal Service Funds	2,151,242	7,767,823	9,919,065
Total Budget - All Funds		\$ 66,109,882	\$ 34,778,701	\$ 100,888,583

## 2020 REVENUE SOURCES BY FUND

	Taxes	Licenses & Permits	Inter- Government Revenue	Charges For Services	Fines and Forefits	Misc Revenue
<b><u>GENERAL FUND</u></b>						
General	14,908,189	1,454,500	850,356	6,329,220	2,022,100	562,612
<b><u>SPECIAL REVENUE FUNDS</u></b>						
Street Maintenance	952,850	-	714,024	5,000	-	-
Arterial Street Pavement	475,000	611,658	-	-	-	12,500
Development	1,224,984	-	76,330	1,558,309	1,000	32,400
Police Drug Seizure	-	-	-	-	-	1,250
Hotel-Motel Tax	113,300	-	-	-	-	400
Redondo Zone	-	-	-	-	2,500	90,350
Waterfront Zone	-	-	-	-	4,000	195,600
PBPW Automation	-	-	-	125,000	-	4,000
Urban Forestry	-	-	-	5,000	-	-
Abatement	-	-	-	200	500	4,800
Automated Speed Enforce	-	-	-	200	260,000	7,600
Transportation Benefit District	-	-	-	-	-	-
<b><u>DEBT SERVICE FUND</u></b>						
Debt Service	-	-	-	-	-	750
<b><u>CONSTRUCTION FUND</u></b>						
Construction	1,260,000	-	3,950,500	1,850,340	-	374,500
<b><u>ENTERPRISE FUND</u></b>						
Marina	-	-	82,000	4,327,599	20,000	91,875
Surface Water Management	-	-	-	4,272,323	-	60,050
<b><u>INTERNAL SERVICE FUNDS</u></b>						
Equip Rental Operations	-	-	-	539,867	-	2,500
Equip Rental Replacement	-	-	-	668,657	-	-
Facility Repair & Replacement	-	-	-	117,224	-	5,000
Computer Replacement	-	-	-	221,187	-	10,000
Self Insurance	-	-	-	755,272	-	5,000
Unemployment Insurance	-	-	-	39,173	-	10,000
<b>TOTAL ALL FUNDS</b>	<b>18,934,323</b>	<b>2,066,158</b>	<b>5,673,210</b>	<b>20,814,571</b>	<b>2,310,100</b>	<b>1,471,187</b>

## 2020 REVENUE SOURCES BY FUND

	Other Financing Sources	Interfund Transfers	Beginning Fund Balance	TOTAL AVAILABLE RESOURCES
<b><u>GENERAL FUND</u></b>				
General	-	-	4,543,050	30,670,027
<b><u>SPECIAL REVENUE FUNDS</u></b>				
Street Maintenance	-	45,000	719,523	2,436,397
Arterial Street Pavement	-	-	1,192,331	2,291,489
Development	-	-	3,810,472	6,703,495
Police Drug Seizure	-	-	22,440	23,690
Hotel-Motel Tax	-	-	31,976	145,676
Redondo Zone	-	-	34,146	126,996
Waterfront Zone	-	-	164,931	364,531
PBPW Automation	-	-	353,908	482,908
Urban Forestry	-	-	-	5,000
Abatement	-	-	48,182	53,682
Automated Speed Enforce	-	-	334,317	602,117
Transportation Benefit District	-	-	209,905	209,905
<b><u>DEBT SERVICE FUND</u></b>				
Debt Service	-	495,451	97,171	593,372
<b><u>CONSTRUCTION FUND</u></b>				
Construction	-	6,690,000	11,457,723	25,583,063
<b><u>ENTERPRISE FUND</u></b>				
Marina	-	1,800,813	3,506,403	9,828,690
Surface Water Management	65,000	2,555,000	3,896,107	10,848,480
<b><u>INTERNAL SERVICE FUNDS</u></b>				
Equip Rental Operations	-	-	298,503	840,870
Equip Rental Replacement	-	-	4,195,758	4,864,415
Facility Repair & Replacement	-	35,000	480,289	637,513
Computer Replacement	-	-	1,316,576	1,547,763
Self Insurance	-	-	695,130	1,455,402
Unemployment Insurance	-	-	523,929	573,102
<b>TOTAL ALL FUNDS</b>	<b>65,000</b>	<b>11,621,264</b>	<b>37,932,770</b>	<b>100,888,583</b>

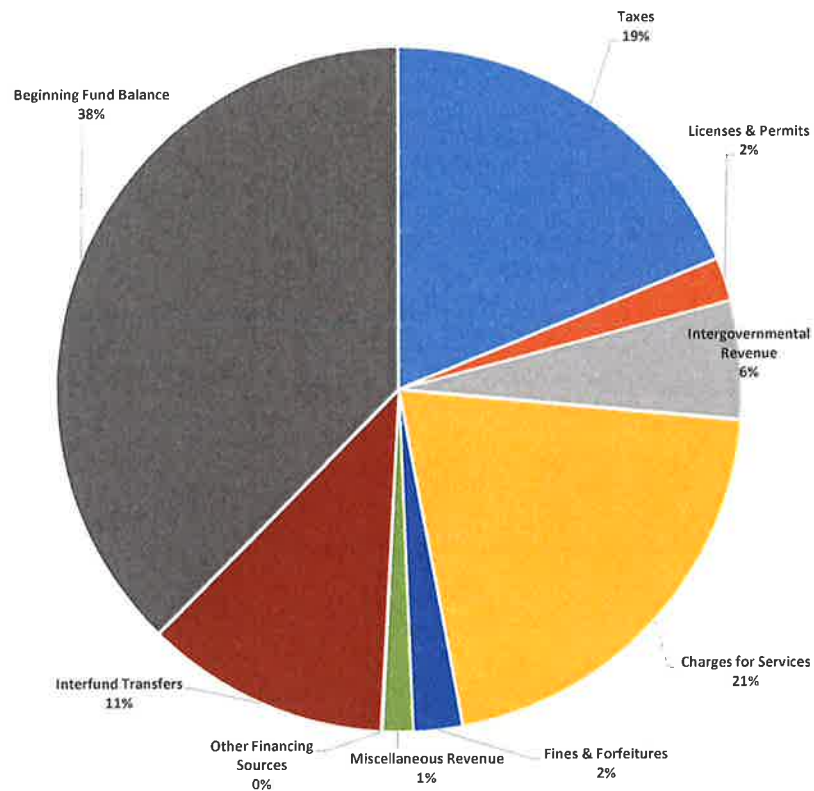
## 2020 EXPENDITURE CATEGORIES BY FUND

	Salaries & Wages	Personnel Benefits	Supplies	Other Services & Charges	Interfund Charges
<b><u>GENERAL FUND:</u></b>					
General	11,321,473	4,167,727	716,092	4,734,854	4,246,829
<b><u>SPECIAL REVENUE FUNDS:</u></b>					
Street Maintenance	390,903	154,318	97,713	700,800	486,700
Arterial Street Pavement	-	-	-	925,000	-
Development	1,472,393	607,217	35,822	395,065	464,247
Police Drug Seizure	-	-	500	500	-
Hotel-Motel Tax	-	-	-	113,300	-
Redondo Zone	-	-	9,000	31,096	42,666
Waterfront Zone	-	-	10,000	60,304	63,035
PBPW Automation	-	-	-	-	107,300
Urban Forestry	-	-	5,000	-	-
Abatement	-	-	-	200	-
Automated Speed Enforce	-	-	-	232,000	40,000
Transportation Benefit District	-	-	-	-	-
<b><u>DEBT SERVICE FUNDS:</u></b>					
Debt Service	-	-	-	500	18,834
<b><u>CONSTRUCTION FUNDS:</u></b>					
Construction	-	-	-	-	-
<b><u>ENTERPRISE FUNDS:</u></b>					
Marina	804,615	293,216	1,188,103	432,210	478,882
Surface Water Management	1,051,659	479,632	116,650	1,269,428	565,283
<b><u>INTERNAL SERVICE FUNDS:</u></b>					
Equip Rental Operations	165,201	73,087	292,793	49,950	28,238
Equip Rental Replacement	-	-	-	-	-
Facility Repair & Replacement	-	-	-	57,000	-
Computer Replacement	-	-	1,975	-	-
Self Insurance	-	-	-	707,048	-
Unemployment Insurance	-	-	-	30,000	-
<b>TOTAL ALL FUNDS</b>	<b>15,206,244</b>	<b>5,775,197</b>	<b>2,473,648</b>	<b>9,739,255</b>	<b>6,542,014</b>

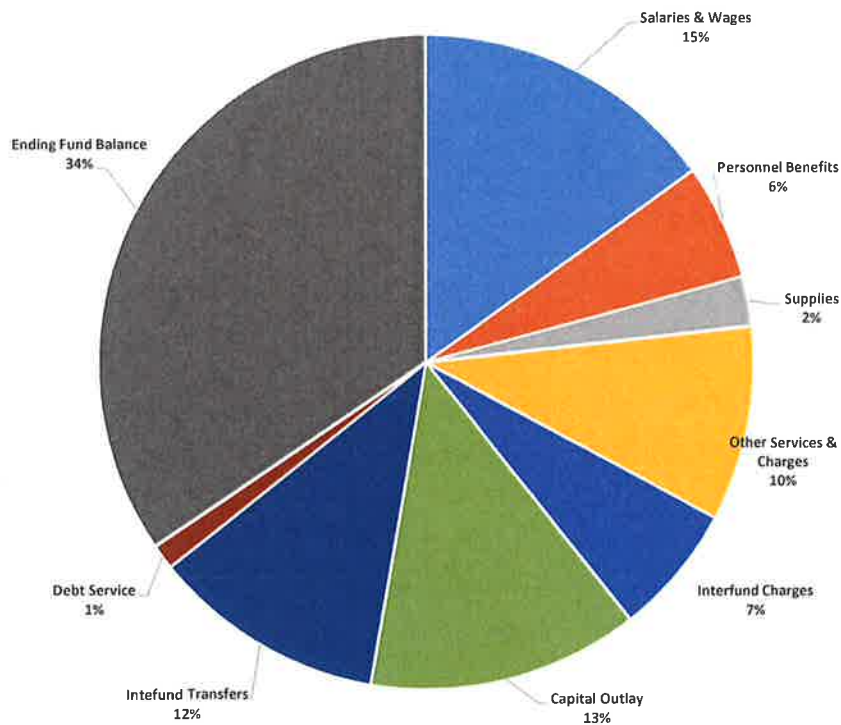
## 2020 EXPENDITURE CATEGORIES BY FUND

	Interfund Transfers	Capital Outlay	Debt Service	Ending Fund Balance	TOTAL USES
<b><u>GENERAL FUND:</u></b>					
General	921,049	62,000	-	4,500,003	30,670,027
<b><u>SPECIAL REVENUE FUNDS:</u></b>					
Street Maintenance	-	-	-	605,963	2,436,397
Arterial Street Pavement	-	-	-	1,366,489	2,291,489
Development	-	-	-	3,728,751	6,703,495
Police Drug Seizure	-	-	-	22,690	23,690
Hotel-Motel Tax	-	-	-	32,376	145,676
Redondo Zone	-	-	-	44,234	126,996
Waterfront Zone	-	-	-	231,192	364,531
PBPW Automation	-	-	-	375,608	482,908
Urban Forestry	-	-	-	-	5,000
Abatement	-	-	-	53,482	53,682
Automated Speed Enforce	210,000	-	-	120,117	602,117
Transportation Benefit District	-	-	-	209,905	209,905
<b><u>DEBT SERVICE FUNDS:</u></b>					
Debt Service	-	-	478,497	95,541	593,372
<b><u>CONSTRUCTION FUNDS:</u></b>					
Construction	6,464,402	9,328,000	-	9,790,661	25,583,063
<b><u>ENTERPRISE FUNDS:</u></b>					
Marina	1,470,813	804,000	778,813	3,578,038	9,828,690
Surface Water Management	2,555,000	2,555,000	-	2,255,828	10,848,480
<b><u>INTERNAL SERVICE FUNDS:</u></b>					
Equip Rental Operations	-	-	-	231,601	840,870
Equip Rental Replacement	-	261,950	-	4,602,465	4,864,415
Facility Repair & Replacement	-	122,000	-	458,513	637,513
Computer Replacement	-	362,000	-	1,183,788	1,547,763
Self Insurance	-	-	-	748,354	1,455,402
Unemployment Insurance	-	-	-	543,102	573,102
<b>TOTAL ALL FUNDS</b>	<b>11,621,264</b>	<b>13,494,950</b>	<b>1,257,310</b>	<b>34,778,701</b>	<b>100,888,583</b>

**2020 TOTAL SOURCES**  
**- \$100,888,583**



**2020 TOTAL USES**  
**- \$100,888,583**



## GENERAL FUND

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2016	2017	2018	2019 ADJ	2020
CITY COUNCIL					
Mayor	1.00	1.00	1.00	1.00	1.00
Council Member	6.00	6.00	6.00	6.00	6.00
<b>Total City Council</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
CITY MANAGER					
City Manager	1.00	1.00	1.00	1.00	1.00
Chief Operations Officer	-	1.00	1.00	1.00	1.00
Chief Strategic Officer	-	-	0.30	0.30	0.50
Emergency Management Director	-	-	-	1.00	-
Emergency Preparedness Manager	-	-	-	-	1.00
ACM/Economic Develop Director	1.00	-	-	-	-
ACM/Human Resource Mgr	1.00	-	-	-	-
Human Resources Director	-	-	1.00	1.00	1.00
Human Resources Intern (Limited Term)	-	-	-	-	0.50
Human Resources Manager	-	1.00	-	-	-
City Clerk/Communication Director	-	1.00	1.00	1.00	1.00
City Clerk	1.00	-	-	-	-
Deputy City Clerk	-	1.00	1.00	1.00	1.00
Public Records Specialist	-	-	-	1.00	1.00
Management Analyst	-	-	0.20	0.20	-
Executive Asst/HR Technician	1.00	-	-	-	-
<b>Total City Manager</b>	<b>5.00</b>	<b>5.00</b>	<b>5.50</b>	<b>7.50</b>	<b>8.00</b>
FINANCE & INFO TECHNOLOGY					
Financial & Info Systems Director	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director	-	-	-	-	1.00
Finance Manager	1.00	1.00	1.00	1.00	-
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Senior Accounting Specialist	0.50	0.50	0.50	-	-
Extra Hire - Senior Accounting Specialist	-	-	-	0.50	0.50
Staff Accountant	-	-	2.00	2.00	2.00
Accounting Technician	1.00	1.00	-	-	-
Payroll & Benefits Specialist	1.00	1.00	-	-	-
Payroll Accountant	-	-	-	1.00	1.00
Acctg Specialist - Accts Payable	1.00	1.00	1.00	1.00	1.00
Information Services Manager	1.00	1.00	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00	1.00	1.00
IT Technician	-	-	-	1.00	1.00
<b>Total Finance &amp; Info Technology</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>10.50</b>	<b>10.50</b>
LEGAL					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Prosecuting Attorney	1.00	1.00	1.00	1.00	1.00
Domestic Violence Advocate	-	0.44	0.40	0.50	0.60
Paralegals	1.42	1.42	1.42	1.42	1.42
<b>Total Legal</b>	<b>4.42</b>	<b>4.86</b>	<b>4.82</b>	<b>4.92</b>	<b>5.02</b>

## GENERAL FUND

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2016	2017	2018	2019 ADJ	2020
<b>MUNICIPAL COURT</b>					
Judge	0.80	0.80	0.80	0.80	0.80
Court Administrator	1.00	1.00	1.00	1.00	1.00
Lead Court Clerk	1.00	1.00	1.00	1.00	1.00
Court Clerks	4.00	4.00	4.00	4.00	4.00
Court Clerk (Limited Term)	-	-	1.00	1.00	1.00
Court Clerk (Extra Hire)	-	0.50	-	-	-
Court Marshal	0.50	0.58	0.58	1.15	1.15
Court Security Officer	0.70	1.00	1.00	1.00	1.00
Probation Officer	0.60	1.00	1.00	1.00	1.00
<b>Total Municipal Court</b>	<b>8.60</b>	<b>9.88</b>	<b>10.38</b>	<b>10.95</b>	<b>10.95</b>
<b>POLICE</b>					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Assistant Chief of Police	-	-	-	-	2.00
Assistant Chief of Police (Limited Term)	-	-	1.00	-	-
Executive Support	-	-	-	1.00	1.00
Commander	2.00	2.00	2.00	2.00	-
Sergeant/Master Sergeant - Detectives	1.00	1.00	1.00	1.00	1.00
Street Crimes - Detectives	-	-	-	-	2.00
Patrol Officers/Master Patrol Officers - Detectives	4.00	5.00	4.00	4.00	5.00
ATF Violent Crime Detectives	-	-	1.00	1.00	1.00
Sergeant/Master Sergeant - Prof Standards	1.00	1.00	1.00	1.00	1.00
Sergeant/Master Sergeant - Administrative	1.00	1.00	1.00	1.00	1.00
Sergeant/Master Sergeant - Patrol	4.00	4.00	4.00	4.00	4.00
Patrol Officers/Master Patrol Officers - Patrol	18.00	20.00	20.00	20.00	16.00
Patrol Officers, Hire-Ahead - Patrol	-	-	3.00	3.00	3.00
School Resource Officers	1.00	1.00	1.00	1.00	2.00
Community Service Officer/Master Community Service Officer	2.00	2.00	2.00	2.00	2.00
Animal Control/Master Animal Control	1.00	1.00	1.00	1.00	1.00
Evidence Technician	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	-	-
Management Analyst	-	-	-	1.00	1.00
Senior Secretary	1.00	-	-	-	-
Lead Records Specialist	-	1.00	1.00	1.00	1.00
Record Specialists	5.00	5.00	5.00	5.00	5.00
<b>Total Police</b>	<b>44.00</b>	<b>47.00</b>	<b>51.00</b>	<b>51.00</b>	<b>51.00</b>
<b>PLANNING, BUILDING &amp; PUBLIC WORKS (PBPW) TAX BASED</b>					
<b>Administration</b>					
Plan, Bldg, PW Director	0.65	-	-	-	-
Admin Assistant II	0.60	-	-	-	-
GIS Administrator	0.30	-	-	-	-
CIP Manager	1.00	-	-	-	-
<b>Total Administration</b>	<b>2.55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## GENERAL FUND

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2016	2017	2018	2019 ADJ	2020
<b>Planning, Building &amp; Permits</b>					
Planning & Development Svcs Mgr	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	-	-	-	-
Land Use Planner II	1.00	-	-	-	-
Building Official	1.00	1.00	1.00	1.00	1.00
Asst Bldg Official/Electr & Bldg Inspector	1.00	-	-	-	-
Building Inspector/Plans Examiner	1.00	-	-	-	-
Electrical/Bldg Inspector/Plans Exam	1.00	-	-	-	-
Permit Coordinator	1.90	1.00	1.00	1.30	1.30
Joint Minor Home Repair Program	0.10	-	-	-	-
Office Assistant - Comm Development	1.00	-	-	-	-
<b>Total Planning, Building &amp; Permits</b>	<b>10.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.30</b>	<b>3.30</b>
<b>Public Works Maintenance (Building/Facility &amp; Parks)</b>					
Public Works Director	-	0.10	0.10	0.10	0.10
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Senior Maint Worker-Facilities	1.00	1.00	1.00	1.00	1.00
Senior Maint Worker/Lead - Parks	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Specialist	-	-	-	1.00	1.00
Maint Worker - Parks	2.00	2.00	2.00	5.00	5.00
Maint Worker - Facilities	-	0.50	0.50	0.50	0.50
Admin Assistant II	-	0.12	0.12	0.12	0.12
Extra-Hire Maint Worker	1.00	1.00	1.00	-	-
<b>Total Public Works Maintenance</b>	<b>5.30</b>	<b>6.02</b>	<b>6.02</b>	<b>9.02</b>	<b>9.02</b>
<b>Engineering &amp; CIP Services</b>					
Public Works Director	-	0.20	0.20	0.20	0.20
Transportation/Engineer Svcs Mgr	0.90	0.25	0.25	0.25	0.25
Assoc Transportation Engineer	1.00	-	-	-	-
Surface Water/Environ Engineering Mgr	0.10	-	-	-	-
Engineering Inspector	1.00	0.05	0.05	0.05	0.05
Civil Engineer I	1.00	0.90	0.90	0.90	-
Civil Engineer II	1.00	0.10	0.10	0.10	1.00
Admin Assistant II	0.15	0.06	0.06	0.06	0.06
<b>Total Engineering &amp; CIP Services</b>	<b>5.15</b>	<b>1.56</b>	<b>1.56</b>	<b>1.56</b>	<b>1.56</b>
<b>Total Planning, Building &amp; Public Works Tax Based</b>	<b>23.00</b>	<b>10.58</b>	<b>10.58</b>	<b>13.88</b>	<b>13.88</b>
<b>PARKS, RECREATION AND SENIOR SERVICES</b>					
<b>Administration</b>					
Chief Strategic Officer	-	-	0.30	0.30	-
Assistant Parks Director	-	-	-	-	0.50
Parks, Rec & Sr Services Director	1.00	1.00	1.00	-	-
Administrative Assistant II	1.00	1.00	0.40	0.40	0.40
<b>Total Administration</b>	<b>2.00</b>	<b>2.00</b>	<b>1.70</b>	<b>0.70</b>	<b>0.90</b>

## GENERAL FUND

STAFFING LEVELS					
	NUMBER OF EMPLOYEES				
POSITION	2016	2017	2018	2019 ADJ	2020
<b>Recreation Program</b>					
Assistant Parks Director	-	-	-	-	0.10
Recreation Coordinator	1.00	1.00	-	-	-
Recreation Manager	-	-	1.00	1.00	1.00
Assistant Recreation Manager	-	-	1.00	1.00	1.00
Office Specialist	1.00	1.00	-	1.00	1.00
Administrative Assistant II	-	-	0.40	0.40	0.40
Recreation Specialist	1.45	1.45	2.00	1.00	1.00
Extra-Hire Recreation Leader	5.57	5.57	8.99	11.57	11.57
Extra-Hire Referees/Sport Leaders	-	0.15	1.06	0.79	0.79
Extra-Hire Office/Field Attendant	3.51	3.51	1.23	1.51	1.51
<b>Total Recreation Program</b>	<b>12.53</b>	<b>12.68</b>	<b>15.68</b>	<b>18.27</b>	<b>18.37</b>
<b>Events and Facilities Rental</b>					
Recreation Coordinator	1.00	1.00	-	-	-
Events & Facilities Manager	-	-	1.00	1.00	-
Assistant Events & Facilities Manager					1.00
Recreation Specialist	0.72	0.72	1.00	1.00	1.00
Administrative Assistant II	-	-	0.10	0.10	0.10
Extra-Hire Recreation Leader	0.27	0.27	0.72	0.72	-
Extra-Hire Recreation Attendant	1.62	1.62	1.99	1.99	2.71
<b>Total Events and Facilities Rental</b>	<b>3.61</b>	<b>3.61</b>	<b>4.81</b>	<b>4.81</b>	<b>4.81</b>
<b>Senior Services</b>					
Assistant Parks Director	-	-	-	-	0.40
Senior Services Manager	1.00	1.00	1.00	-	-
Recreation Coordinator	1.00	-	-	-	-
Recreation Specialist	-	0.72	1.00	1.00	-
Administrative Assistant II	-	-	0.10	0.10	0.10
Program Assistant	0.50	0.50	0.50	1.00	1.00
Management Analyst - Human Svcs	-	0.05	0.05	0.05	0.40
Exercise Instructor	0.20	0.90	0.90	0.90	-
Social Worker (grant funded)					0.25
Cultural Outreach & Programming Specialist (grant funded)					1.00
Extra-Hire Van Driver (grant funded)					0.75
<b>Total Senior Services</b>	<b>2.70</b>	<b>3.17</b>	<b>3.55</b>	<b>3.05</b>	<b>3.90</b>
<b>Total Parks, Recreation and Senior Services</b>	<b>20.84</b>	<b>21.46</b>	<b>25.74</b>	<b>26.83</b>	<b>27.98</b>
<b>Total General Fund</b>	<b>121.36</b>	<b>114.28</b>	<b>123.52</b>	<b>132.58</b>	<b>134.33</b>

## STREET MAINTENANCE FUND

STAFFING LEVELS					
POSITION	2016	2017	2018	2019 ADJ	2020
Plan, Bldg, PW Director	0.15	0.15	-	-	-
Public Works Director	-	-	0.15	0.15	0.15
Transportation/Engineer Svcs Mgr	0.10	0.10	0.05	0.05	0.05
GIS Analyst	0.30	0.30	0.30	0.30	0.30
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Senior Maintenance Worker Lead	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Traffic Control Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.05	0.05	0.15	0.15	0.15
<b>Total Street Maintenance Fund</b>	<b>4.90</b>	<b>4.90</b>	<b>4.95</b>	<b>4.95</b>	<b>4.95</b>

## DEVELOPMENT FUND

STAFFING LEVELS					
POSITION	2016	2017	2018	2019 ADJ	2020
<b>Planning, Building &amp; Permits</b>					
Chief Strategic Officer	-	-	0.40	0.40	0.50
Community Development Director	-	1.00	-	-	-
Senior Planner	-	1.00	1.00	-	-
Principal Planner				1.00	1.00
Land Use Planner II	-	1.00	1.00	2.00	2.00
Land Use Planner I	-	1.00	1.00	-	-
Building Official (In-Training)	-	-	-	1.00	1.00
Asst Bldg Official/Electr & Bldg Inspector	-	1.00	1.00	1.00	1.00
Building Inspector/Plans Examiner	-	1.00	1.00	1.00	1.00
Electrical/Bldg Inspector/Plans Exam	-	1.00	1.00	1.00	1.00
Building Inspector	-	1.00	1.00	1.00	1.00
Permit Coordinator	-	0.95	0.95	0.70	0.70
Joint Minor Home Repair Program	-	0.05	0.05	-	-
GIS Analyst	-	0.15	0.15	0.15	0.15
Extra-Hire Permit Counter Assistant	-	-	-	0.80	0.80
<b>Total Planning, Building &amp; Permits</b>	-	<b>9.15</b>	<b>8.55</b>	<b>10.05</b>	<b>10.15</b>
<b>Engineering &amp; CIP Services</b>					
Public Works Director	-	0.40	0.40	0.40	0.40
Transportation/Engineer Svcs Mgr	-	0.70	0.70	0.70	0.70
Surface Water/Environ Engrng Mgr	-	0.10	0.10	0.10	0.10
Facilities/CIP Manager	-	1.00	1.00	1.00	1.00
Capital Projects Manager	-	-	-	1.00	-
Administrative Coordinator (Sound Transit)					1.00
Civil Engineer I	-	0.10	0.10	0.10	-
Civil Engineer II	-	0.90	0.90	0.90	1.00
Civil Engineer I (Sound Transit)	-	-	-	1.00	1.00
Engineering Technician (Sound Transit)	-	-	-	1.00	-
Engineering Inspector	-	0.95	0.95	0.95	0.95
GIS Analyst	-	0.15	0.15	0.15	0.15
Admin Assistant II	-	0.20	0.20	0.20	0.20
<b>Total Engineering &amp; CIP Services</b>	-	<b>4.50</b>	<b>4.50</b>	<b>7.50</b>	<b>6.50</b>
<b>Total Development Fund</b>	-	<b>13.65</b>	<b>13.05</b>	<b>17.55</b>	<b>16.65</b>

## MARINA FUND

STAFFING LEVELS					
POSITION	2016	2017	2018	2019 ADJ	2020
Harbormaster	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00	1.00
Office Assistant	0.60	0.60	1.00	1.00	1.00
Service Manager	1.00	1.00	-	-	-
Maintenance Manager	1.00	1.00	-	-	-
Events Specialist	0.40	0.40	-	-	-
Assistant Harbormaster	-	-	1.00	1.00	1.00
Senior Maintenance Lead	-	-	1.00	1.00	1.00
Environmental Operations Specialist			1.00	1.00	1.00
Harbor Attendant	4.00	4.00	2.00	2.00	4.00
Extra-Hire Intern	-	-	0.47	0.66	-
Extra-Hire Landscaping Specialist	0.30	0.30	0.30	0.30	-
Extra-Hire Harbor Attendant Maint	-	-	0.30	0.30	0.30
Extra-Hire Harbor Attendant Service	-	-	0.30	0.30	0.30
Extra-Hire Harbor Aide	1.83	1.83	1.76	1.76	1.72
<b>Total Marina Fund</b>	<b>11.13</b>	<b>11.13</b>	<b>11.13</b>	<b>11.32</b>	<b>12.32</b>

## SURFACE WATER MANAGEMENT FUND

### STAFFING LEVELS

POSITION	2016	2017	2018	2019 ADJ	2020
Plan, Bldg, PW Director	0.15	0.15	-	-	-
Public Works Director	-	-	0.10	0.10	0.10
Administrative Assistant	0.15	0.15	0.40	0.40	0.40
Asst Director Utilities & Env Eng.	-	-	-	-	-
Surface Water/Enviromnt Engrng Mgr	0.90	0.90	0.90	0.90	0.90
Civil Engineer I	0.60	1.00	-	-	-
Civil Engineer II	-	-	1.00	1.00	1.00
GIS Administrator	0.40	0.40	0.40	0.40	0.40
Engineering Technician	2.00	2.00	2.00	2.00	2.00
Engineering Aide	1.00	1.00	-	-	-
Asset Program Coordinator	-	-	1.00	1.00	1.00
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Lead Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist	-	-	1.00	1.00	1.00
Maintenance Worker	4.60	5.00	4.00	4.00	4.00
Traffic Technician	-	-	-	-	-
Assistant Mechanic/Maint Worker	0.60	0.60	-	-	-
Land Use Planner II	-	-	-	-	-
<b>Total</b>	<b>11.70</b>	<b>12.50</b>	<b>12.10</b>	<b>12.10</b>	<b>12.10</b>

## EQUIPMENT RENTAL FUND

### STAFFING LEVELS

POSITION	2016	2017	2018	2019 ADJ	2020
Plan, Bldg, PW Director	0.05	0.05	-	-	-
Public Works Director	-	-	0.05	0.05	0.05
Administrative Assistant II	0.05	0.05	0.07	0.07	0.07
Maintenance Superintendent	0.10	0.10	0.10	0.10	0.10
Asst. PW & Parks Maint Super	0.10				
Mechanic	1.00	1.00	1.00	1.00	1.00
Assistant Mechanic	0.60	0.40	0.50	0.50	0.50
<b>Total</b>	<b>1.90</b>	<b>1.60</b>	<b>1.72</b>	<b>1.72</b>	<b>1.72</b>

<b>Total Other Funds</b>	<b>29.63</b>	<b>43.78</b>	<b>42.95</b>	<b>47.64</b>	<b>47.74</b>
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<b>GRAND TOTAL</b>	<b>150.99</b>	<b>158.06</b>	<b>166.47</b>	<b>180.22</b>	<b>182.07</b>
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<b>Total Regular &amp; Part-time FTEs</b>	<b>136.89</b>	<b>143.31</b>	<b>148.35</b>	<b>159.52</b>	<b>161.62</b>
<b>Total Extra Hires/Seasonal FTEs</b>	<b>14.10</b>	<b>14.75</b>	<b>18.12</b>	<b>20.70</b>	<b>20.45</b>
	<b>150.99</b>	<b>158.06</b>	<b>166.47</b>	<b>180.22</b>	<b>182.07</b>

Please Note: Of the total 2020 proposed positions of 182.07, 161.62 are full time or part time regular employees.  
The remaining 20.45 full time equivalent positions are non-regular (Temporary/seasonal) positions

**2020**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Directors and City Manager**

<b>Range</b>	<b>Positions</b>	<b>Step A</b>	<b>Step B</b>	<b>Step C</b>	<b>Step D</b>	<b>Step E</b>
D-30		94,715	99,456	104,424	109,644	115,128
		7,893	8,288	8,702	9,137	9,594
		45.54	47.82	50.20	52.71	55.35
D-31		98,508	103,428	108,600	114,036	119,736
		8,209	8,619	9,050	9,503	9,978
		47.36	49.73	52.21	54.83	57.57
D-32		102,444	107,568	112,944	118,596	124,524
		8,537	8,964	9,412	9,883	10,377
		49.25	51.72	54.30	57.02	59.87
D-33	Harbormaster	106,536	111,864	117,456	123,324	129,492
	City Clerk/Communications Director	8,878	9,322	9,788	10,277	10,791
		51.22	53.78	56.47	59.29	62.26
D-34		110,808	116,352	122,172	128,280	134,700
		9,234	9,696	10,181	10,690	11,225
		53.27	55.94	58.74	61.67	64.76
D-35	Human Resources Director	115,236	120,996	127,044	133,392	140,064
		9,603	10,083	10,587	11,116	11,672
		55.40	58.17	61.08	64.13	67.34
D-36		119,844	125,832	132,120	138,732	145,668
		9,987	10,486	11,010	11,561	12,139
		57.62	60.50	63.52	66.70	70.03
D-37		124,644	130,872	137,412	144,288	151,500
		10,387	10,906	11,451	12,024	12,625
		59.93	62.92	66.06	69.37	72.84
D-38		129,624	136,104	142,908	150,048	157,548
		10,802	11,342	11,909	12,504	13,129
		62.32	65.43	68.71	72.14	75.74
D-39	Assistant Chief of Police	134,808	141,552	148,632	156,060	163,860
		11,234	11,796	12,386	13,005	13,655
		64.81	68.05	71.46	75.03	78.78

**2020**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Directors and City Manager**

<b>Range</b>	<b>Positions</b>	<b>Step A</b>	<b>Step B</b>	<b>Step C</b>	<b>Step D</b>	<b>Step E</b>
D-40	Public Works Director	140,196	147,204	154,560	162,288	170,400
		11,683	12,267	12,880	13,524	14,200
		67.40	70.77	74.31	78.02	81.92
D-41	Chief Strategic Officer	145,812	153,108	160,764	168,804	177,240
		12,151	12,759	13,397	14,067	14,770
		70.10	73.61	77.29	81.16	85.21
D-42	Finance Director	151,644	159,228	167,184	175,548	184,320
	City Attorney	12,637	13,269	13,932	14,629	15,360
		72.91	76.55	80.38	84.40	88.62
D-43	Chief Operations Officer	157,704	165,588	173,868	182,556	191,688
		13,142	13,799	14,489	15,213	15,974
		75.82	79.61	83.59	87.77	92.16
D-44	Chief of Police	164,016	172,212	180,828	189,864	199,356
		13,668	14,351	15,069	15,822	16,613
		78.85	82.79	86.94	91.28	95.84
N/A	Municipal Court Judge	165,843	(95% of WA Citizens Commission on Salaries for Elected Officials \$164,313 for 0.875 FTE adjusted to 0.80 FTE)			
M-49	City Manager	194,016	203,712	213,900	224,592	235,824
		16,168	16,976	17,825	18,716	19,652
		93.28	97.94	102.84	107.98	113.38

Per DMMC 2.12.030 the City Manager is authorized to place positions at appropriate ranges and reclassify positions provided the Finance Director certifies sufficient funds are available.

**2020**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Exempt Employees**

<b>Range</b>	<b>Positions</b>	<b>Step A</b>	<b>Step B</b>	<b>Step C</b>	<b>Step D</b>	<b>Step E</b>
E-20		66,024	69,324	72,792	76,428	80,244
		5,502	5,777	6,066	6,369	6,687
		31.74	33.33	35.00	36.74	38.58
E-21	Assistant Harbormaster	68,676	72,108	75,708	79,488	83,460
	Emergency Preparedness Manager	5,723	6,009	6,309	6,624	6,955
		33.02	34.67	36.40	38.22	40.13
E-22		71,412	74,988	78,732	82,668	86,796
		5,951	6,249	6,561	6,889	7,233
		34.33	36.05	37.85	39.74	41.73
E-23		74,268	77,976	81,876	85,968	90,264
		6,189	6,498	6,823	7,164	7,522
		35.71	37.49	39.36	41.33	43.40
E-24	Prosecuting Attorney	77,244	81,108	85,164	89,424	93,900
	Recreation Manager	6,437	6,759	7,097	7,452	7,825
	Senior Accountant	37.14	38.99	40.94	42.99	45.14
E-25		80,340	84,360	88,584	93,012	97,668
		6,695	7,030	7,382	7,751	8,139
		38.63	40.56	42.59	44.72	46.96
E-26	Maintenance Superintendent	83,544	87,720	92,112	96,720	101,556
		6,962	7,310	7,676	8,060	8,463
		40.17	42.17	44.28	46.50	48.83
E-27		86,892	91,236	95,796	100,584	105,612
		7,241	7,603	7,983	8,382	8,801
		41.78	43.86	46.06	48.36	50.78
E-28	Asst Bldg Official/Electrical/Bldg Inspector	90,360	94,884	99,624	104,604	109,836
	Assistant City Attorney	7,530	7,907	8,302	8,717	9,153
	Capital Improvement Projects Manager	43.44	45.62	47.90	50.29	52.81
	Civil Engineer II					
	Senior Planner					

**2020**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Exempt Employees**

<b>Range</b>	<b>Positions</b>	<b>Step A</b>	<b>Step B</b>	<b>Step C</b>	<b>Step D</b>	<b>Step E</b>
E-29		93,984	98,688	103,620	108,804	114,240
		7,832	8,224	8,635	9,067	9,520
		45.18	47.45	49.82	52.31	54.92
E-30	Assistant Parks and Rec Director	97,740	102,624	107,760	113,148	118,800
		8,145	8,552	8,980	9,429	9,900
		46.99	49.34	51.81	54.40	57.12
E-31	Court Administrator	101,652	106,740	112,080	117,684	123,564
	Information Technology Manager	8,471	8,895	9,340	9,807	10,297
		48.87	51.32	53.88	56.58	59.41
E-32	Building Official	105,720	111,012	116,568	122,400	128,520
	Planning & Development Services Manager	8,810	9,251	9,714	10,200	10,710
		50.83	53.37	56.04	58.85	61.79
E-33	Deputy Finance Director	109,944	115,440	121,212	127,272	133,632
		9,162	9,620	10,101	10,606	11,136
		52.86	55.50	58.28	61.19	64.25
E-34	Surface Water/Environmental Engineering Mgr	114,336	120,048	126,048	132,348	138,960
	Transportation/Engineering Services Manager	9,528	10,004	10,504	11,029	11,580
		54.97	57.72	60.60	63.63	66.81
E-34PI	Police Commander			129,708	136,188	142,992
				10,809	11,349	11,916
				62.36	65.48	68.75
E-35		118,920	124,872	131,112	137,664	144,552
		9,910	10,406	10,926	11,472	12,046
		57.17	60.03	63.03	66.18	69.50
E-36		123,672	129,852	136,344	143,160	150,324
		10,306	10,821	11,362	11,930	12,527
		59.46	62.43	65.55	68.83	72.27
E-37		128,616	135,048	141,804	148,896	156,336
		10,718	11,254	11,817	12,408	13,028
		61.83	64.93	68.18	71.58	75.16

**2020**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Exempt Employees**

<b><u>Range</u></b>	<b><u>Positions</u></b>	<b><u>Step A</u></b>	<b><u>Step B</u></b>	<b><u>Step C</u></b>	<b><u>Step D</u></b>	<b><u>Step E</u></b>
E-38		133,764	140,448	147,468	154,836	162,576
		11,147	11,704	12,289	12,903	13,548
		64.31	67.52	70.90	74.44	78.16
E-39		139,116	146,076	153,384	161,052	169,104
		11,593	12,173	12,782	13,421	14,092
		66.88	70.23	73.74	77.43	81.30
E-40		144,672	151,908	159,504	167,484	175,860
		12,056	12,659	13,292	13,957	14,655
		69.55	73.03	76.68	80.52	84.55

Per DMMC 2.12.030 the City Manager is authorized to place positions at appropriate ranges and reclassify positions provided the Finance Director certifies sufficient funds are available.

**2020**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**General Employees**

<b>Range</b>	<b>Positions</b>	<b>Step A</b>	<b>Step B</b>	<b>Step C</b>	<b>Step D</b>	<b>Step E</b>
G-11	Program Assistant - Senior Services	46,812	49,152	51,612	54,192	56,904
		3,901	4,096	4,301	4,516	4,742
		22.51	23.63	24.81	26.05	27.36
G-12	Recreation Specialist - Events/Facility Rentals	48,684	51,120	53,676	56,364	59,184
	Recreation Specialist - Recreation Programs	4,057	4,260	4,473	4,697	4,932
	Office Specialist - Recreation Programs	23.41	24.58	25.81	27.10	28.45
G-13	Court Clerk	50,628	53,160	55,824	58,620	61,548
	Court Clerk (Limited-Term)	4,219	4,430	4,652	4,885	5,129
	Evidence Specialist	24.34	25.56	26.84	28.18	29.59
	Office Specialist - Marina					
	Records Specialist - Police					
G-15	Assistant Mechanic	54,756	57,492	60,372	63,396	66,564
	Associate Events & Facilities Rental Manager	4,563	4,791	5,031	5,283	5,547
		26.33	27.64	29.03	30.48	32.00
G-17	Accounting Specialist - Accounts Payable	59,232	62,196	65,304	68,568	72,000
	Administrative Assistant - PRSS	4,936	5,183	5,442	5,714	6,000
	Mechanic	28.48	29.90	31.40	32.97	34.62
	Permit Coordinator					
	Public Records Analyst					
	Records Specialist Lead - Police					
G-18	Assistant Recreation Manager	61,597	64,680	67,920	71,316	74,880
	Court Security Officer	5,133	5,390	5,660	5,943	6,240
	Court Marshal	29.61	31.10	32.65	34.29	36.00
G-19	Lead Court Clerk	64,056	67,260	70,620	74,148	77,856
	IT Technician	5,338	5,605	5,885	6,179	6,488
	Administrative Coordinator - Sound Transit	30.80	32.34	33.95	35.65	37.43

**2020**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**General Employees**

<b>Range</b>	<b>Positions</b>	<b>Step A</b>	<b>Step B</b>	<b>Step C</b>	<b>Step D</b>	<b>Step E</b>
G-20	Asset Program Coordinator	66,624	69,960	73,464	77,136	80,988
	Deputy City Clerk	5,552	5,830	6,122	6,428	6,749
	Engineering Inspector	32.03	33.63	35.32	37.08	38.94
	Engineering Technician - SWM					
	GIS Analyst					
	Paralegal					
	Probation Officer					
	Payroll Accountant					
G-21	Staff Accountant	69,288	72,756	76,392	80,208	84,216
	Office Administrator-Police Department	5,774	6,063	6,366	6,684	7,018
		33.31	34.98	36.73	38.56	40.49
G-22	Building Inspector/Plans Examiner	72,060	75,660	79,440	83,412	87,588
	Land Use Planner II	6,005	6,305	6,620	6,951	7,299
		34.64	36.38	38.19	40.10	42.11
G-23	Electrical/Building Inspector/Plans Examiner	74,940	78,684	82,620	86,748	91,080
		6,245	6,557	6,885	7,229	7,590
		36.03	37.83	39.72	41.71	43.79
G-25	Building Inspector/Plans Examiner	81,060	85,116	89,376	93,840	98,532
	Civil Engineer I - Sound Transit	6,755	7,093	7,448	7,820	8,211
	Information Technology Systems Administrator	38.97	40.92	42.97	45.12	47.37

Per DMMC 2.12.030 the City Manager is authorized to place positions at appropriate ranges and reclassify positions provided the Finance Director certifies sufficient funds are available.

**2020**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Police Guild**

<b>Range</b>	<b>Positions</b>	<b>Step A</b>	<b>Step B</b>	<b>Step C</b>	<b>Step D</b>	<b>Step E</b>	<b>Step F</b>
P16	Animal Control Officer	54,036	56,736	59,568	62,544	65,676	
	Community Service Officer (CSO)	4,503	4,728	4,964	5,212	5,473	
		25.98	27.28	28.64	30.07	31.58	
P17	Master CSO I			61,944	65,040	68,292	69,660
				5,162	5,420	5,691	5,805
				29.78	31.27	32.83	33.49
P18	Master CSO II	58,452	61,380	64,452	67,680	71,064	
		4,871	5,115	5,371	5,640	5,922	
		28.10	29.51	30.99	32.54	34.17	
P20	CSO/Code Enforcement Officer	63,192	66,348	69,660	73,140	76,800	78,336
	Master Animal Control Officer I	5,266	5,529	5,805	6,095	6,400	6,528
	Police Officer I	30.38	31.90	33.49	35.16	36.92	37.66
P21	Master Animal Control Officer II			72,480	76,104	79,908	
				6,040	6,342	6,659	
				34.85	36.59	38.42	
P22	Police Officer II			78,396	82,320	86,436	
				6,533	6,860	7,203	
				37.69	39.58	41.56	
P25	Master Police Officer I			88,200	92,616	97,248	99,192
				7,350	7,718	8,104	8,266
				42.40	44.53	46.75	47.69
P26	Master Police Officer II		87,360	91,728	96,312	101,124	103,152
			7,280	7,644	8,026	8,427	8,596
			42.00	44.10	46.30	48.62	49.59
P27	Master Police Officer III		90,852	95,400	100,176	105,180	
			7,571	7,950	8,348	8,765	
			43.68	45.87	48.16	50.57	
P29	Sergeant	93,576	98,256	103,164	108,324	113,736	
		7,798	8,188	8,597	9,027	9,478	
		44.99	47.24	49.60	52.08	54.68	
P30	Master Sergeant	97,332	102,204	107,316	112,680	118,320	120,684
		8,111	8,517	8,943	9,390	9,860	10,057
		46.79	49.14	51.59	54.17	56.88	58.02

**2020**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Teamsters Local 763**

<b><u>Range</u></b>	<b><u>Positions</u></b>	<b><u>Step A</u></b>	<b><u>Step B</u></b>	<b><u>Step C</u></b>	<b><u>Step D</u></b>	<b><u>Step E</u></b>
T-11	Harbor Attendant I	47,983	50,376	52,896	55,536	58,308
	Maintenance Worker I - Parks	3,999	4,198	4,408	4,628	4,859
	Maintenance Worker I - Streets	23.07	24.22	25.43	26.70	28.03
	Maintenance Worker I - SWM					
T-15	Harbor Attendant II	56,136	58,944	61,896	64,992	68,244
	Maintenance Worker II - Parks	4,678	4,912	5,158	5,416	5,687
	Maintenance Worker II - Streets	26.99	28.34	29.76	31.25	32.81
	Maintenance Worker II - SWM					
	Facilities Maintenance Worker I					
T-16	Marina Environmental Operations Specialist	58,380	61,296	64,356	67,572	70,956
	Parks Maintenance Specialist	4,865	5,108	5,363	5,631	5,913
	SWM Maintenance Specialist	28.07	29.47	30.94	32.49	34.11
	Traffic Control Specialist					
T-18	Senior Maintenance Worker - Facilities	63,144	66,300	69,612	73,092	76,752
	Senior Maintenance Worker/Lead - Marina	5,262	5,525	5,801	6,091	6,396
	Senior Maintenance Worker/Lead - Parks	30.36	31.88	33.47	35.14	36.90
	Senior Maintenance Worker/Lead - Streets					
	Senior Maintenance Worker/Lead - SWM					

**2020**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Extra-Hire Pay Schedule**

<b><u>Range</u></b>	<b><u>Positions</u></b>	<b><u>Step A</u></b>	<b><u>Step B</u></b>	<b><u>Step C</u></b>	<b><u>Step D</u></b>	<b><u>Step E</u></b>
EH-1	Facility Attendant I; Office Attendant I; Recreation Leader I; Scorekeeper. Minors aged 15 and 16 may be paid 85% of EH-1 Step A per state law.	13.50	14.00	14.50	15.00	15.50
EH-2	Facility Attendant II; Office Attendant II; Recreation Leader II	14.00	14.75	15.50	16.25	17.00
EH-3	Facility Attendant III; Office Attendant III; Recreation Leader III; Harbor Aide	15.50	16.50	17.50	18.50	19.50
EH-4	Facility Attendant IV; Office Attendant IV; Recreation Leader IV; Landscaping Specialist; Seasonal Maintenance Worker	17.50	18.50	19.50	20.50	21.50
EH-5	Intern; Instructor; Paralegal; Permit Assistance Coordinator; Referee; Senior Accounting Specialist	Up to \$50.00 per hour				
EH-6	Project Specific Work	Up to \$75.00 per hour				

# General Fund Overview

## 2020-2024 FINANCIAL PLAN FORECAST

2019-2024 GENERAL FUND							
	BUDGET 2019	REVISED EST 2019	BUDGET 2020	FORECAST			
				2021	2022	2023	2024
<b>BEGINNING RESERVE</b>	<b>\$ 4,946,525</b>	<b>\$ 5,743,219</b>	<b>\$ 4,543,050</b>	<b>\$ 4,500,003</b>	<b>\$ 4,801,512</b>	<b>\$ 5,166,352</b>	<b>\$ 5,253,165</b>
Operating Revenues	23,113,425	23,638,728	25,165,977	25,524,836	25,925,022	26,391,213	27,252,741
Operating Expenditures	(22,704,880)	(23,426,488)	(24,715,709)	(25,333,367)	(25,635,182)	(26,079,400)	(26,643,403)
<b>Net Activity ("Operating revenues over (under) operating expenditures")</b>	<b>408,545</b>	<b>212,240</b>	<b>450,268</b>	<b>191,469</b>	<b>289,840</b>	<b>311,813</b>	<b>609,338</b>
<b>ONE-TIME ACTIVITIES</b>							
<b>Revenues</b>							
Sound Transit	-	91,624	186,000	168,000	153,600	108,000	25,200
Red Light Running (>\$1.5m)	500,000	300,000	250,000	200,000	150,000	100,000	50,000
One-Time Sales & B&O Tax Revenues	500,000	800,000	525,000	400,000	350,000	150,000	175,000
<b>Total One-Time Revenues</b>	<b>1,000,000</b>	<b>1,191,624</b>	<b>961,000</b>	<b>768,000</b>	<b>653,600</b>	<b>358,000</b>	<b>250,200</b>
<b>Expenditures</b>							
<b>One Time Expenditures - CIP &amp; Public Safety</b>							
Transfer Out - One-Time Sales & B&O Tax to Fund 309	(500,000)	(800,000)	(525,000)	(400,000)	(350,000)	(150,000)	(175,000)
Temp Asst Police Chief - (converted to Emergency Mgmt Director)	(218,830)	(157,705)	-	-	-	-	-
Assistant Police Chief (Succession Planning)		(103,923)					
Temp Court Clerk	(77,660)	(70,915)	-	-	-	-	-
Police Dept - Special Project	(103,520)	(85,820)	-	-	-	-	-
Police Dept - Hire Ahead Program	(325,000)	(364,250)	(378,145)	-	-	-	-
Police Dept - Duty Weapons	(30,000)	(30,000)	-	-	-	-	-
Police Dept - Spillman Upgrade	(30,000)	(30,000)	-	-	-	-	-
Police Dept - Vehicle purchase	(70,000)	(70,000)	-	-	-	-	-
Police Dept - Fitness Facility Improvement	(10,000)	(10,000)	-	-	-	-	-
Police Dept - Investigation Software	(12,000)	(12,000)	-	-	-	-	-
Police Dept - Cameras for Redondo	(8,000)	-	-	-	-	-	-
Police Dept - In Car Cameras		-	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Police Dept - Drone Pilot Program			(12,000)				
Police Dept - Evidence Storage Container			(6,000)				
Police Dept - Radar Equipment		-	(10,000)				-
Transfer to CIP - Event Center Athletic Floor (with grant)			(28,690)				
Transfer to CIP - Des Moines Memorial Flag Triangle			(35,000)				
Transfer to CIP - Redondo Paid Parking			-	-	(50,000)	(300,000)	
<b>Total One-Time Expenditures - CIP &amp; Public Safety</b>	<b>(1,385,010)</b>	<b>(1,734,613)</b>	<b>(1,019,835)</b>	<b>(425,000)</b>	<b>(425,000)</b>	<b>(475,000)</b>	<b>(200,000)</b>
<b>Total Net One Time Activities - CIP &amp; Public Safety</b>	<b>(385,010)</b>	<b>(634,613)</b>	<b>(244,835)</b>	<b>175,000</b>	<b>75,000</b>	<b>(225,000)</b>	<b>25,000</b>
<b>Other One-Time Expenditures:</b>							
Professional Svcs	(213,000)	(213,000)	(100,000)				
Sound Transit related expenditures	-	(91,624)	(186,000)	(168,000)	(153,600)	(108,000)	(25,200)
Finance Department Office Remodel		(55,000)					
Finance Department Interim Staffing		(42,500)					
B&O Tax System of Record Development		(30,000)					
HR Intern (Limited Term, 6 months)		(36,080)	(36,080)				
Parks Equipment - John Dere Tractor		(30,875)					
Audio System at Sr. Center	(35,000)	(35,000)	(25,000)				
Beach Park Auditorium Sound System & Chairs	(43,500)	(43,500)	-				
Metro Shuttle Svcs Pilot Program	(132,580)	(24,140)	(87,400)	(64,960)			
SCORE Contribution	(267,701)	(267,701)	-				
<b>Total Other One-Time Expenditures</b>	<b>(691,781)</b>	<b>(869,420)</b>	<b>(434,480)</b>	<b>(232,960)</b>	<b>(153,600)</b>	<b>(108,000)</b>	<b>(25,200)</b>
<b>Total One-Time Expenditures</b>	<b>(2,076,791)</b>	<b>(2,604,033)</b>	<b>(1,454,315)</b>	<b>(657,960)</b>	<b>(578,600)</b>	<b>(583,000)</b>	<b>(225,200)</b>
<b>ENDING RESERVE</b>	<b>\$ 4,278,279</b>	<b>\$ 4,543,050</b>	<b>\$ 4,500,003</b>	<b>\$ 4,801,512</b>	<b>\$ 5,166,352</b>	<b>\$ 5,253,165</b>	<b>\$ 5,887,503</b>

Reserve policy for the General Fund Ending Fund Balance per Ordinance No. 1703.

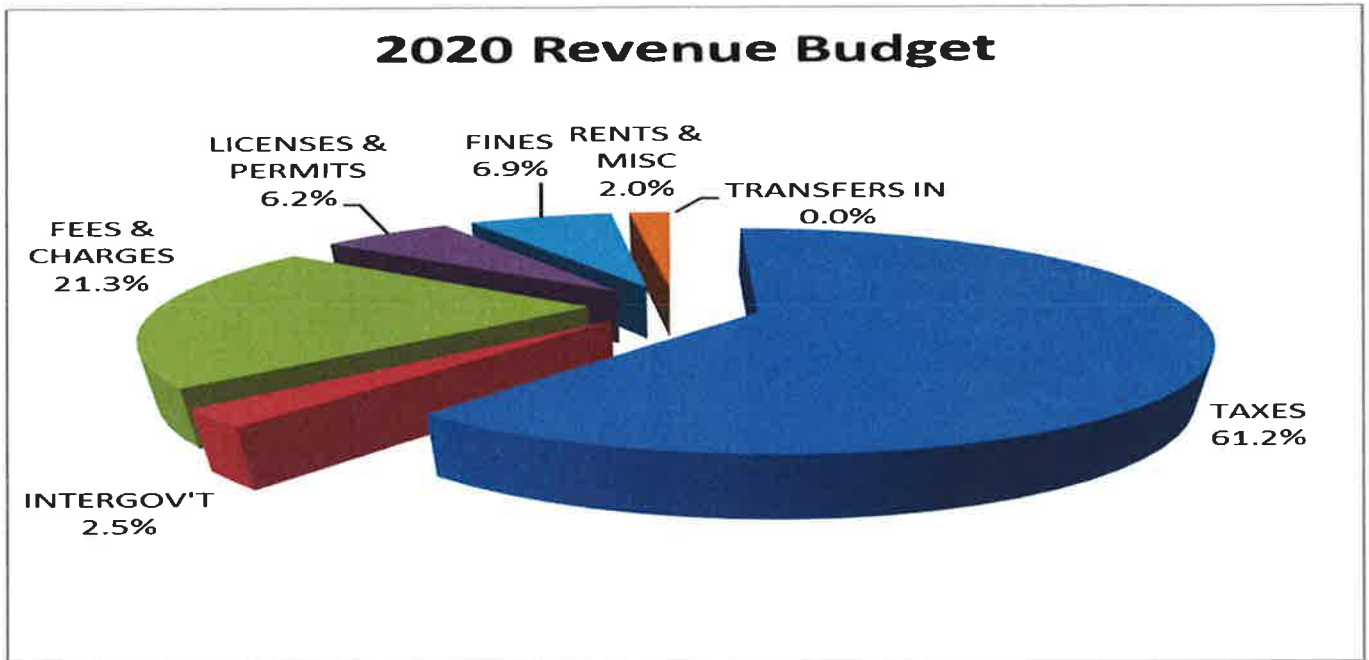
GFOA Target of 60 days (approx. 16.67%)	3,784,903	3,905,196	4,120,109	4,223,072	4,273,385	4,347,436	4,441,455
Reserve (shortfall) surplus to GFOA Target	493,376	637,854	379,894	578,440	892,967	905,729	1,446,048
Ending Reserve - % Total Expenditures	18.84%	19.39%	18.21%	18.95%	20.15%	20.14%	22.10%

**GENERAL FUND NET ACTIVITY BY PROGRAM**

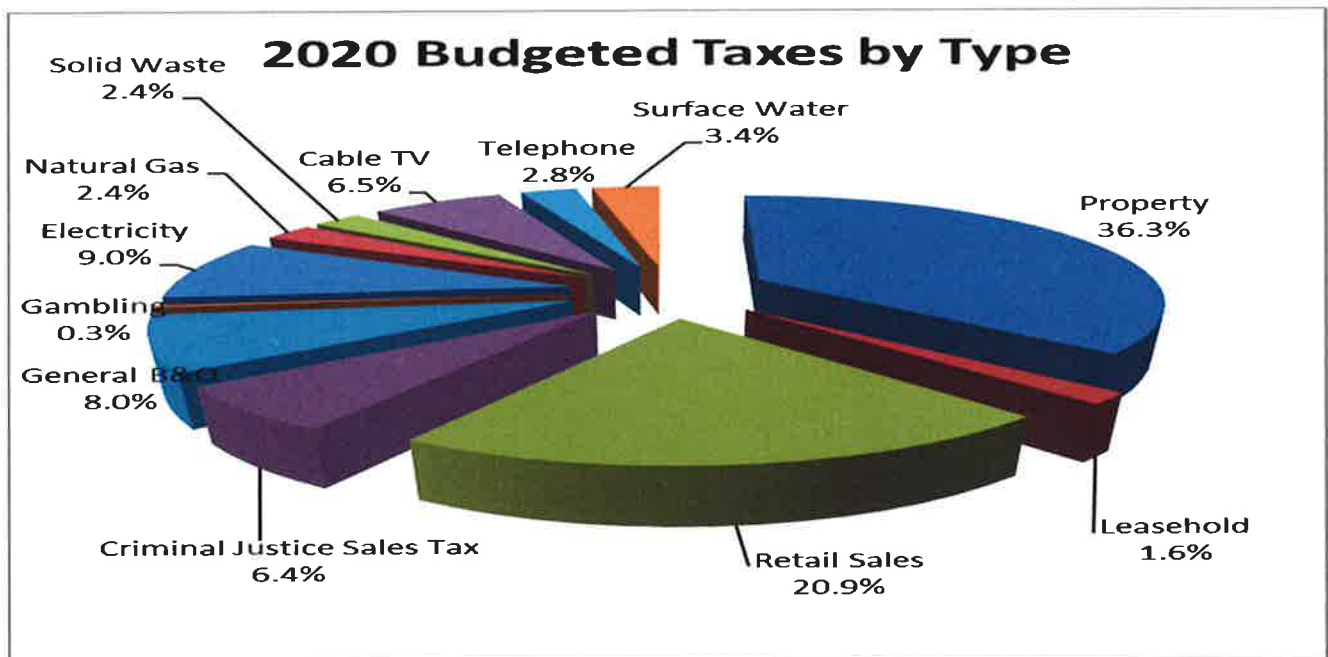
	2019 BUDGET			2020 BUDGET		
	REVENUES	EXPENDITURES	NET	REVENUES	EXPENDITURES	NET
<b>BEGINNING FUND BALANCE</b>			<b>\$ 4,946,525</b>			<b>\$ 4,543,050</b>
<b><u>Unrestricted Revenues</u></b>						
Unrestricted Taxes	\$ 13,046,355		\$ 13,046,355	\$ 13,458,189		\$ 13,458,189
Unrestricted Franchise Fees	1,140,000		1,140,000	1,120,000		1,120,000
Business License Fees	271,000		271,000	298,000		298,000
State/City Assistance	100,000		100,000	75,000		75,000
Miscellaneous	105,200		105,200	120,000		120,000
Transfer In	-		-	-		-
Total Unrestricted Revenues	14,662,555		14,662,555	15,071,189		15,071,189
<b><u>Policy &amp; Support Services</u></b>						
Support Services Chargebacks	2,681,667		2,681,667	3,692,810		3,692,810
City Council		93,830	(93,830)		94,547	(94,547)
City Manager	-	2,092,625	(2,092,625)	32,000	2,072,070	(2,040,070)
Financial Services	65,000	1,192,657	(1,127,657)	60,000	1,320,001	(1,260,001)
Technology Services	774,185	910,885	(136,700)	831,842	898,626	(66,784)
Legal	49,132	775,282	(726,150)	38,246	849,748	(811,502)
Bldg & Facility Maint	-	342,407	(342,407)	-	390,805	(390,805)
Total Policy & Support Services	3,569,984	5,407,686	(1,837,702)	4,654,898	5,625,797	(970,899)
<b><u>Public Safety Services</u></b>						
Restricted - Public Safety	2,985,838		2,985,838	3,233,836		3,233,836
Court	112,100	1,372,505	(1,260,405)	122,100	1,473,811	(1,351,711)
Probation	67,000	232,377	(165,377)	67,000	229,519	(162,519)
EMS/Fire/Jail/Public Defenders	4,600	1,179,606	(1,175,006)	5,600	874,976	(869,376)
Legal (Prosecution, DV, etc.)	-	-	-	-	-	-
Police	239,243	10,971,950	(10,732,707)	347,920	11,861,659	(11,513,739)
Total Public Safety Services	3,408,781	13,756,438	(10,347,657)	3,776,456	14,439,965	(10,663,509)
<b><u>Community Services</u></b>						
Planning & Bldg (NonFee Based)	-	567,669	(567,669)	-	609,437	(609,437)
Engineering (NonFee Based)	-	268,492	(268,492)	-	295,884	(295,884)
Subtotal	-	836,161	(836,161)	-	905,321	(905,321)
Park Maintenance	26,728	931,294	(904,566)	31,160	1,069,432	(1,038,272)
Parks & Community Relations	6,500	213,813	(207,313)	15,000	219,885	(204,885)
Arts Program	9,500	91,535	(82,035)	9,500	86,737	(87,703)
Senior & Human Services	104,230	675,547	(571,317)	259,350	897,203	(637,853)
Recreation Programs	1,059,047	1,373,431	(314,384)	1,223,624	1,449,600	(225,976)
Beach Park Rentals	266,100	586,331	(320,231)	310,800	555,035	(244,235)
Subtotal	1,472,105	3,871,951	(2,399,846)	1,849,434	4,277,892	(2,428,458)
Total Community Services	1,472,105	4,708,112	(3,236,007)	1,849,434	5,183,213	(3,333,779)
<b><u>Transfers Out</u></b>						
Operating Subsidies	-	-	-	-	-	-
Debt Service	-	239,441	(239,441)	-	242,049	(242,049)
One Time Sales/B&O Taxes for Capital Purposes	1,000,000	500,000	500,000	775,000	525,000	250,000
Capital Projects		170,000	(170,000)		154,000	(154,000)
Total Transfers	1,000,000	909,441	90,559	775,000	921,049	(146,049)
<b>TOTAL GENERAL FUND</b>	<b>\$ 24,113,425</b>	<b>\$ 24,781,677</b>	<b>\$ (668,252)</b>	<b>\$ 26,126,977</b>	<b>\$ 26,170,024</b>	<b>\$ (43,047)</b>
<b>ENDING FUND BALANCE</b>			<b>\$ 4,278,273</b>			<b>\$ 4,500,003</b>

## GENERAL FUND REVENUES

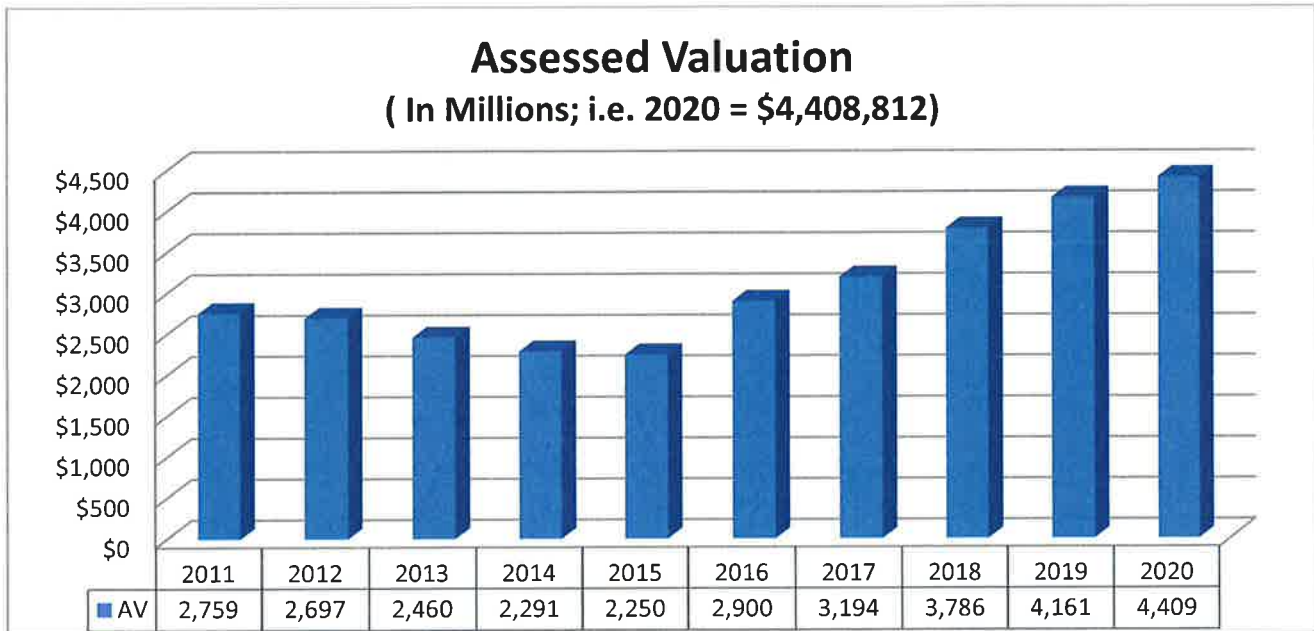
**Taxes.** Taxes represent 61.2% of the total revenues in the General Fund.



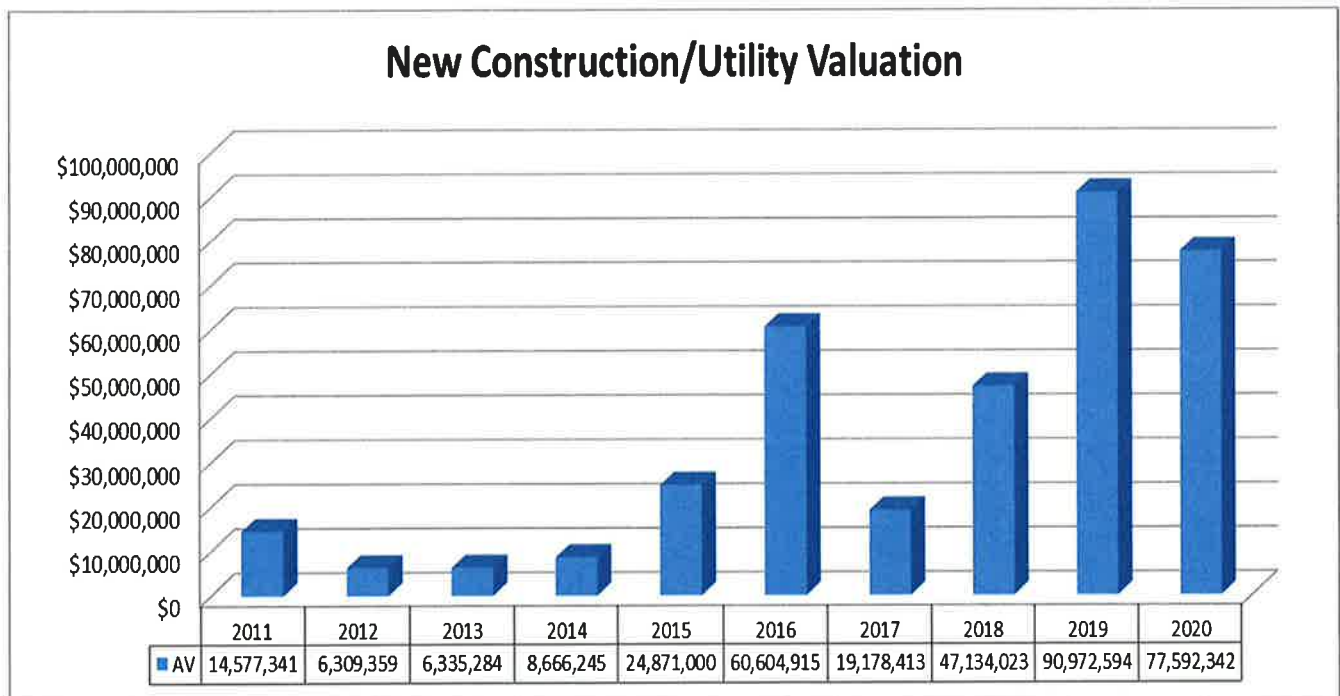
Property taxes still remain the largest single source of tax revenue to the general fund (\$5,222,110) but utility taxes are a close second (\$3,801,419). The relative percentage of tax sources funding the General Fund is 37.9% Property and Leasehold Taxes, 34.7% Utility, B&O and Gambling Taxes and 27.3% Sales Tax. Diversification of revenue sources helps to protect the City from revenue swings. For example, if property taxes sharply decline, utility taxes would likely remain largely unaffected, warm weather may affect electricity but not cable TV, etc.



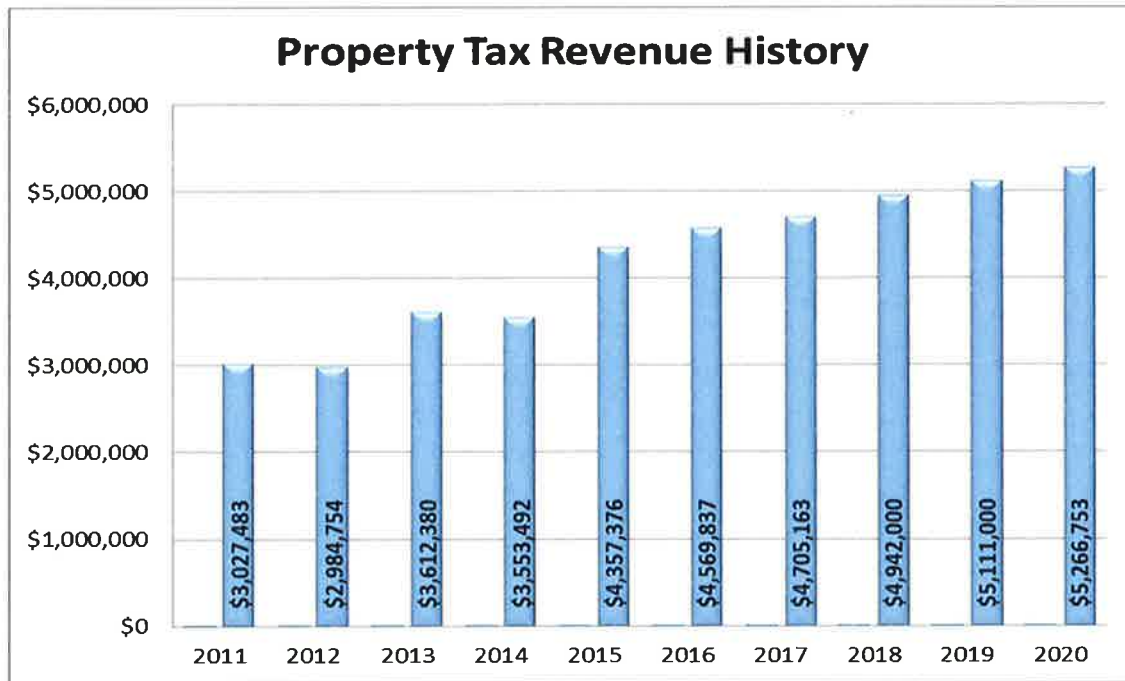
**Property taxes.** In 2020, property taxes are budgeted to increase approximately \$143,023 which is a combination of the proposed 1% property tax increase of approximately \$51,098 and the tax increase from new construction. Assessed valuation has increased 5.9% over last year's assessed valuation.



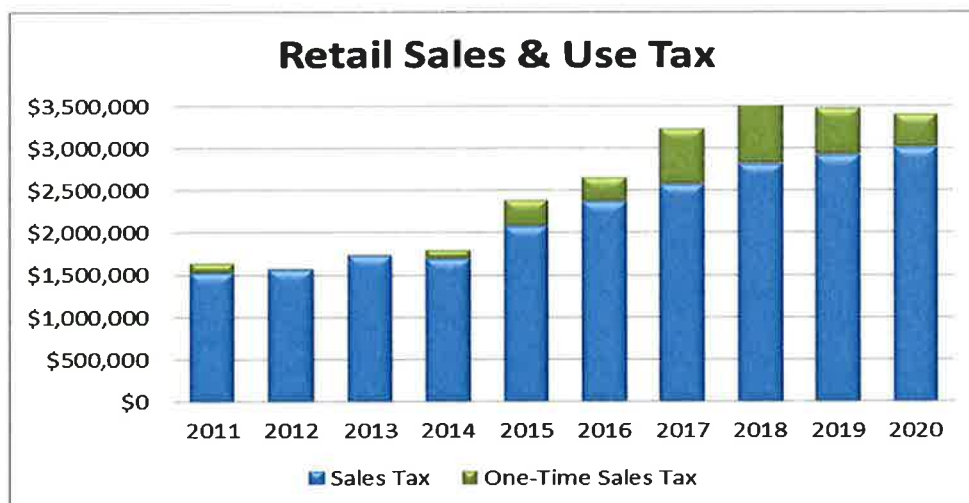
The City's success and continued focus on economic development is reflected in the increase in new construction values. The new construction factor adds just over \$91,900 in new, ongoing property tax revenues.



The City is limited by state law to a property tax levy which is subject to three different limitation calculations. The first limits is an overall limit of \$3.60/1,000 assessed valuation. When there is a library and/or fire district located within the City, those districts' property tax levies are deducted from the City's allowable rate (but only to the point the City rate becomes \$1.60/1,000 of assessed valuation). The second limit is that the total levy from last year cannot be raised by more than the Implicit Price Deflator (a type of inflation index) plus a factor related to new construction. The third limit is that the total levy from last year cannot be raised by more than 1% (about \$51,098) plus a factor for new construction (about \$91,925).

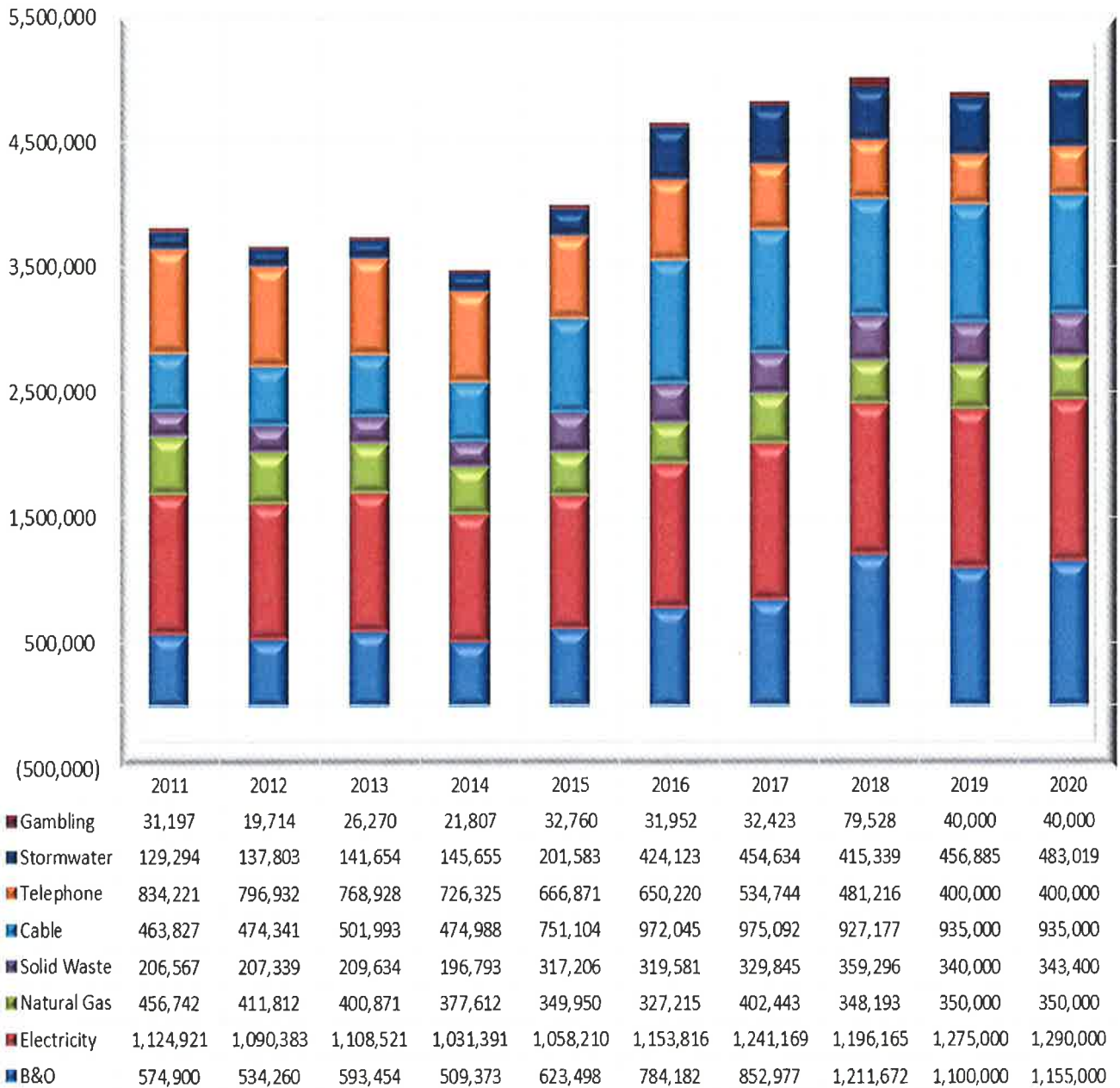


**Retail Sales Tax.** The recovering economy and the City's continued economic development efforts are leading to increases in both one-time (construction) and ongoing increases in sales tax. One-time sales tax and B&O tax revenue is included in the 2020 Budget. To be conservative, the revenue budget for one-time sales tax is \$375,000 with a corresponding \$375,000 budgeted transfer out to fund capital improvements.



**B&O Taxes, Utility and Gambling Taxes**

## B&O/Utility Taxes



# GENERAL FUND PROGRAM SUMMARIES

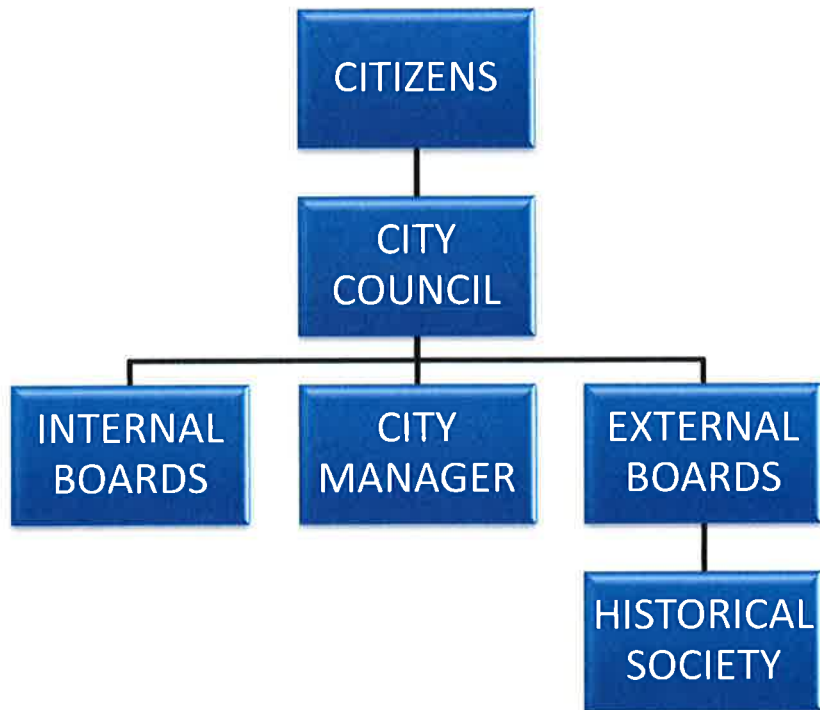
## GENERAL FUND BY DEPARTMENT

DEPARTMENT	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
City Council	80,810	72,890	82,529	93,830	94,547
City Manager	966,005	1,275,600	1,525,104	2,092,625	2,072,070
Finance & Technology	1,658,127	1,781,136	1,786,902	2,103,542	2,218,627
Legal	575,225	659,695	750,820	775,282	849,748
Municipal Court	963,709	1,413,986	1,574,143	1,604,882	1,703,330
Public Safety Services	729,685	752,516	902,121	1,179,606	874,976
Police	8,056,571	10,173,320	10,588,068	10,971,950	11,861,659
Plan, Bldg & PW Admin	3,617,930	1,872,288	2,067,770	2,109,865	2,365,558
Parks, Rec & Sr Services	1,889,359	2,513,151	2,670,859	2,940,656	3,208,460
Transfers Out	722,436	2,467,877	2,412,277	909,439	921,049
Total Operations	19,259,857	22,982,459	24,360,593	24,781,677	26,170,024
Ending Fund Balance	4,440,724	5,532,545	5,743,219	4,278,273	4,500,003
Total Expenditures	23,700,581	28,515,004	30,103,812	29,059,950	30,670,027

## GENERAL FUND BY CATEGORY

CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
Personnel Salaries	9,312,651	9,157,942	9,820,952	10,411,614	11,321,473
Personnel Benefits	3,297,385	3,078,332	3,438,623	4,044,094	4,167,727
Supplies	444,922	506,347	713,907	680,397	716,092
Services & Charges	3,469,438	3,842,259	4,167,623	4,750,759	4,734,854
Interfund Charges	1,971,651	3,920,996	3,758,301	3,881,374	4,246,829
Capital Outlay	41,374	8,705	48,910	104,000	62,000
Transfer Out	722,436	2,467,877	2,412,276	909,439	921,049
Total Operations	19,259,857	22,982,459	24,360,592	24,781,677	26,170,024
Ending Fund Balance	4,440,724	5,532,545	5,743,219	4,278,273	4,500,003
Total Expenditures	23,700,581	28,515,004	30,103,811	29,059,950	30,670,027

## CITY COUNCIL



The City has a Council-Manager form of government. The City Council consists of seven members elected for four-year, overlapping terms. The Mayor, elected by the City Council, has equal voting rights with other council members and possesses no veto power. The City Council appoints the City Manager to act as the chief executive officer of the city.

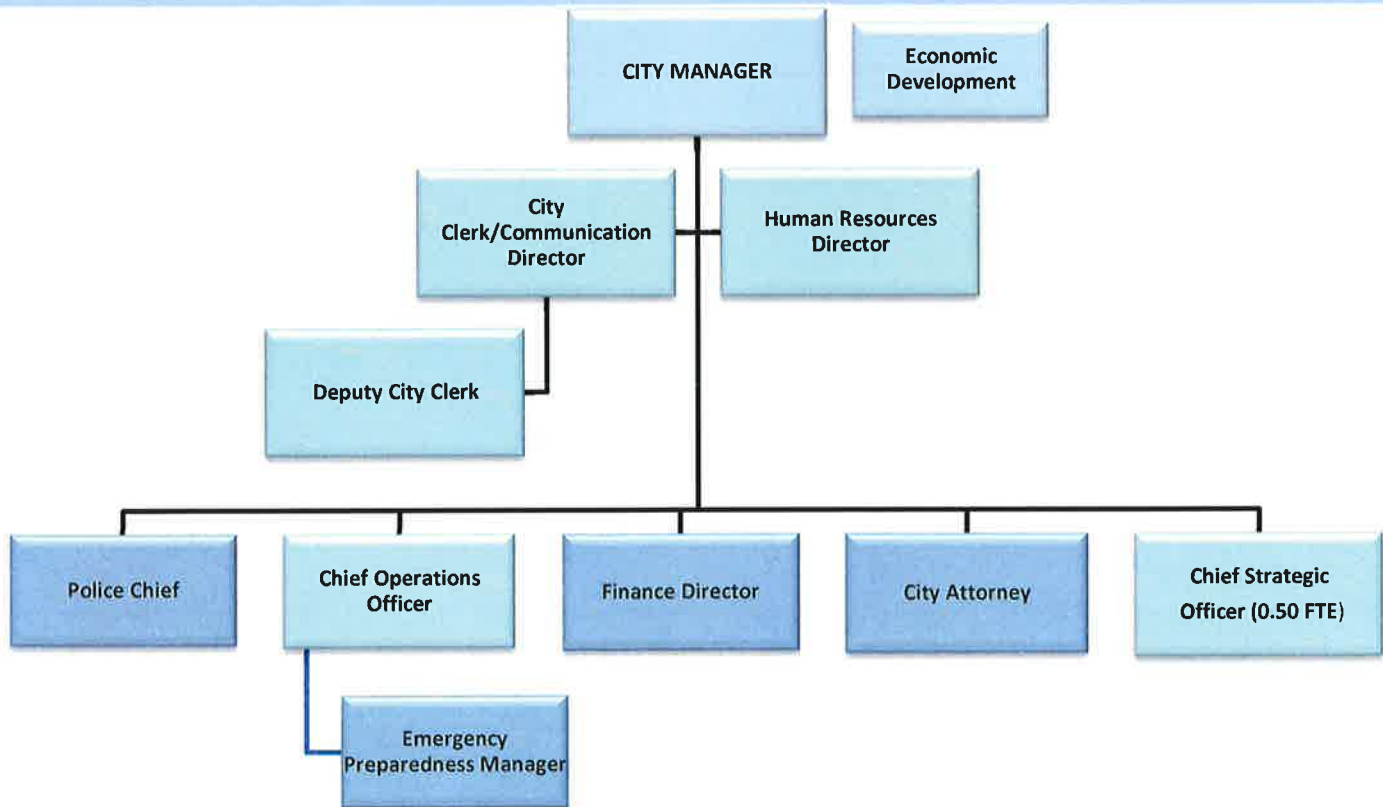
The City Council provides effective City government representation for the citizens; adopts ordinances regulating city business; oversees municipal finances, approves contracts, approves acquisition and/or conveyance of land and other property; adopts and amends the city's Comprehensive Land Use Plan and provides leadership in the on-going efforts to diversify and expand Des Moines' economy.

## CITY COUNCIL

CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
Personnel Salaries	61,900	53,300	63,850	74,000	74,000
Personnel Benefits	6,280	4,889	5,553	5,830	5,766
Supplies	2,750	3,426	1,621	1,530	1,550
Services & Charges	8,651	10,025	10,295	11,500	11,500
Interfund Insurance	1,230	1,250	1,210	970	1,731
Total Expenditures	80,811	72,890	82,529	93,830	94,547

STAFFING LEVELS					
POSITION	2016	2017	2018	2019 ADJ	2020
Mayor	1.00	1.00	1.00	1.00	1.00
Council Member	6.00	6.00	6.00	6.00	6.00
Total	7.00	7.00	7.00	7.00	7.00

## CITY MANAGER



The City Manager is the chief administrative and executive officer and is responsible for implementing City Council policies and overseeing municipal operations; representing the City on intergovernmental issues; pursuing economic development opportunities; and coordinating all city services through the respective department directors.

The City Manager's office administers the following programs:

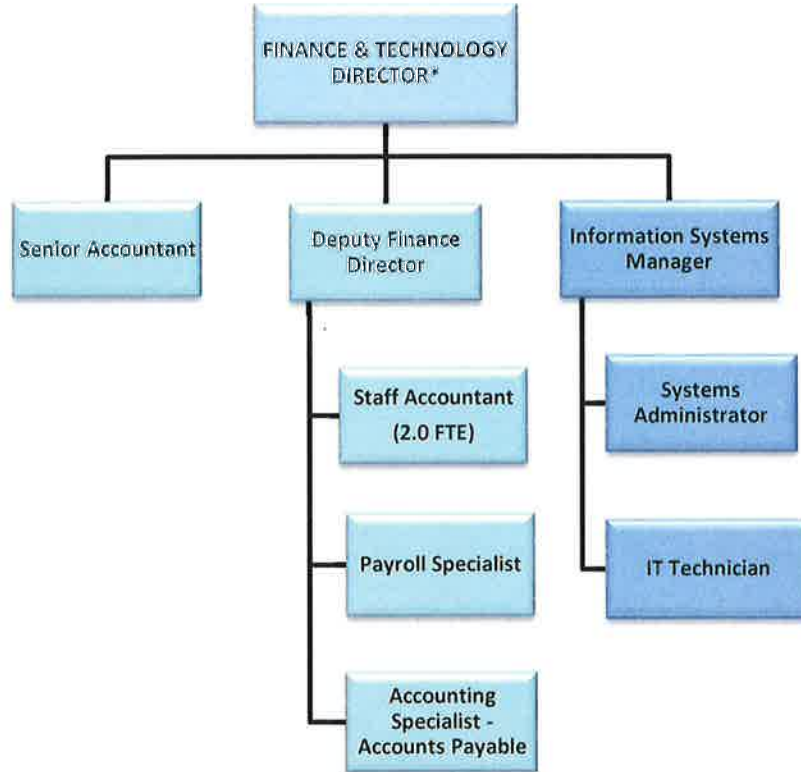
- Executive Office
- Economic Development
- Emergency Management Disaster Preparedness
- Human Resources
- City Clerk
- Communications
- Employee Wellness
- Printing and Duplicating
- Community Information Services
- City Memberships

## CITY MANAGER

CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
Personnel Salaries	513,280	595,871	783,315	970,216	1,070,510
Personnel Benefits	145,162	169,131	245,731	344,984	342,449
Supplies	9,361	12,878	8,812	34,590	22,090
Services & Charges	269,567	437,918	430,964	679,460	577,053
Interfund Charges	28,635	59,803	56,282	63,375	59,968
Total Expenditures	966,005	1,275,601	1,525,104	2,092,625	2,072,070

STAFFING LEVELS					
POSITION	2016	2017	2018	2019 ADJ	2020
City Manager	1.00	1.00	1.00	1.00	1.00
Chief Operations Officer	-	1.00	1.00	1.00	1.00
Chief Strategic Officer	-	-	0.30	0.30	0.50
Emergency Management Director	-	-	-	1.00	-
Emergency Preparedness Manager	-	-	-	-	1.00
ACM/Economic Develop Director	1.00	-	-	-	-
ACM/Human Resource Mgr	1.00	-	-	-	-
Human Resources Director	-	-	1.00	1.00	1.00
Human Resources Intern (Limited Term)	-	-	-	-	0.50
Human Resources Manager	-	1.00	-	-	-
City Clerk/Communication Director	-	1.00	1.00	1.00	1.00
City Clerk	1.00	-	-	-	-
Deputy City Clerk	-	1.00	1.00	1.00	1.00
Public Records Specialist	-	-	-	1.00	1.00
Management Analyst	-	-	0.20	0.20	-
Executive Asst/HR Technician	1.00	-	-	-	-
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.50</b>	<b>7.50</b>	<b>8.00</b>

## FINANCE & INFORMATION TECHNOLOGY



The Finance Department is responsible for accounting, budgeting and reporting services; forecasting and data analysis; cash deposits, payments, billings, investments, capital assets, debt management and system reconciliations; and City-wide internal controls design, implementation and monitoring.

The Information Technology Department is responsible for the maintenance of all city computers, servers, and networks; software maintenance services, consulting and programming on new projects; and recovery of data and replacement of damaged hardware.

## FINANCE & INFORMATION TECHNOLOGY

CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
Personnel Salaries	684,595	751,652	865,445	873,466	1,055,654
Personnel Benefits	231,697	237,611	240,221	298,409	349,193
Supplies	61,379	66,352	119,273	79,500	107,000
Services & Charges	276,966	363,063	382,421	476,095	532,884
Interfund Charges	403,490	362,457	179,542	344,349	173,896
Total Expenditures	1,658,127	1,781,135	1,786,902	2,071,819	2,218,627

STAFFING LEVELS					
POSITION	2016	2017	2018	2019 ADJ	2020
Financial & Info Systems Director	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director	-	-	-	-	1.00
Finance Manager	1.00	1.00	1.00	1.00	-
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Senior Accounting Specialist	0.50	0.50	0.50	-	-
Extra Hire - Senior Accounting Specialist	-	-	-	0.50	0.50
Staff Accountant	-	-	2.00	2.00	2.00
Accounting Technician	1.00	1.00	-	-	-
Payroll & Benefits Specialist	1.00	1.00	-	-	-
Payroll Accountant	-	-	-	1.00	1.00
Acctg Specialist - Accts Payable	1.00	1.00	1.00	1.00	1.00
Information Services Manager	1.00	1.00	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00	1.00	1.00
IT Technician	-	-	-	1.00	1.00
<b>Total</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>10.50</b>	<b>10.50</b>



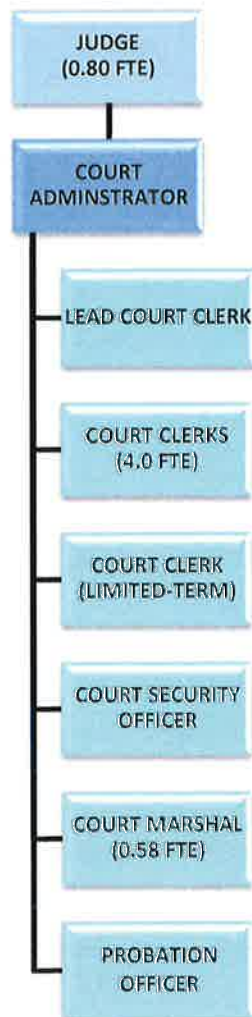
The City Attorney is the City's chief legal advisor and is responsible for counseling all city departments and the City Council and supervises all legal work assigned to outside counsel. The City Attorney attends all council meetings and executive sessions. The Legal Department provides support in all matters before hearing examiners, judges, civil litigation, and provides general legal advice to all departments. The department writes formal legal opinions, ordinance and resolutions as well as reviews written agreements and real property instruments. It provides prosecution for all phases of criminal and civil actions.

## LEGAL

CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
Personnel Salaries	385,786	412,980	455,507	476,098	518,334
Personnel Benefits	112,633	129,074	159,562	174,850	183,659
Supplies	4,764	4,750	5,701	7,140	7,140
Services & Charges	45,937	17,794	29,961	22,500	22,500
Interfund Charges	26,105	95,096	100,089	94,694	118,115
Total Expenditures	575,225	659,694	750,820	775,282	849,748

STAFFING LEVELS					
POSITION	2016	2017	2018	2019 ADJ	2020
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Prosecuting Attorney	1.00	1.00	1.00	1.00	1.00
Domestic Violence Advocate	-	0.44	0.40	0.50	0.60
Paralegals	1.42	1.42	1.42	1.42	1.42
<b>Total</b>	<b>4.42</b>	<b>4.86</b>	<b>4.82</b>	<b>4.92</b>	<b>5.02</b>

## MUNICIPAL COURT



Des Moines Municipal is a court of limited jurisdiction created by statute. It has jurisdiction to hear:

- Certain criminal misdemeanors
- Traffic infractions
- Non-traffic infractions
- Parking tickets

The court contains the following programs:

- General Municipal Court
- Probation Services
- DUI Court Services

## MUNICIPAL COURT

CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
Personnel Salaries	623,788	741,479	839,486	863,245	900,738
Personnel Benefits	212,764	276,675	305,823	330,441	313,510
Supplies	15,099	28,443	20,081	20,355	20,855
Services & Charges	52,312	80,015	93,771	78,800	88,300
Interfund Charges	59,745	287,374	314,982	316,264	379,927
Total Expenditures	963,708	1,413,986	1,574,143	1,609,105	1,703,330

STAFFING LEVELS					
POSITION	2016	2017	2018	2019 ADJ	2020
Judge	0.80	0.80	0.80	0.80	0.80
Court Administrator	1.00	1.00	1.00	1.00	1.00
Lead Court Clerk	1.00	1.00	1.00	1.00	1.00
Court Clerks	4.00	4.00	4.00	4.00	4.00
Court Clerk (Limited Term)	-	-	1.00	1.00	1.00
Court Clerk (Extra Hire)	-	0.50	-	-	-
Court Marshal	0.50	0.58	0.58	1.15	1.15
Court Security Officer	0.70	1.00	1.00	1.00	1.00
Probation Officer	0.60	1.00	1.00	1.00	1.00
<b>Total</b>	<b>8.60</b>	<b>9.88</b>	<b>10.38</b>	<b>10.95</b>	<b>10.95</b>

## PUBLIC SAFETY CONTRACT SERVICES

Includes contract costs that benefit the city as a whole and which are not attributable to any single department:

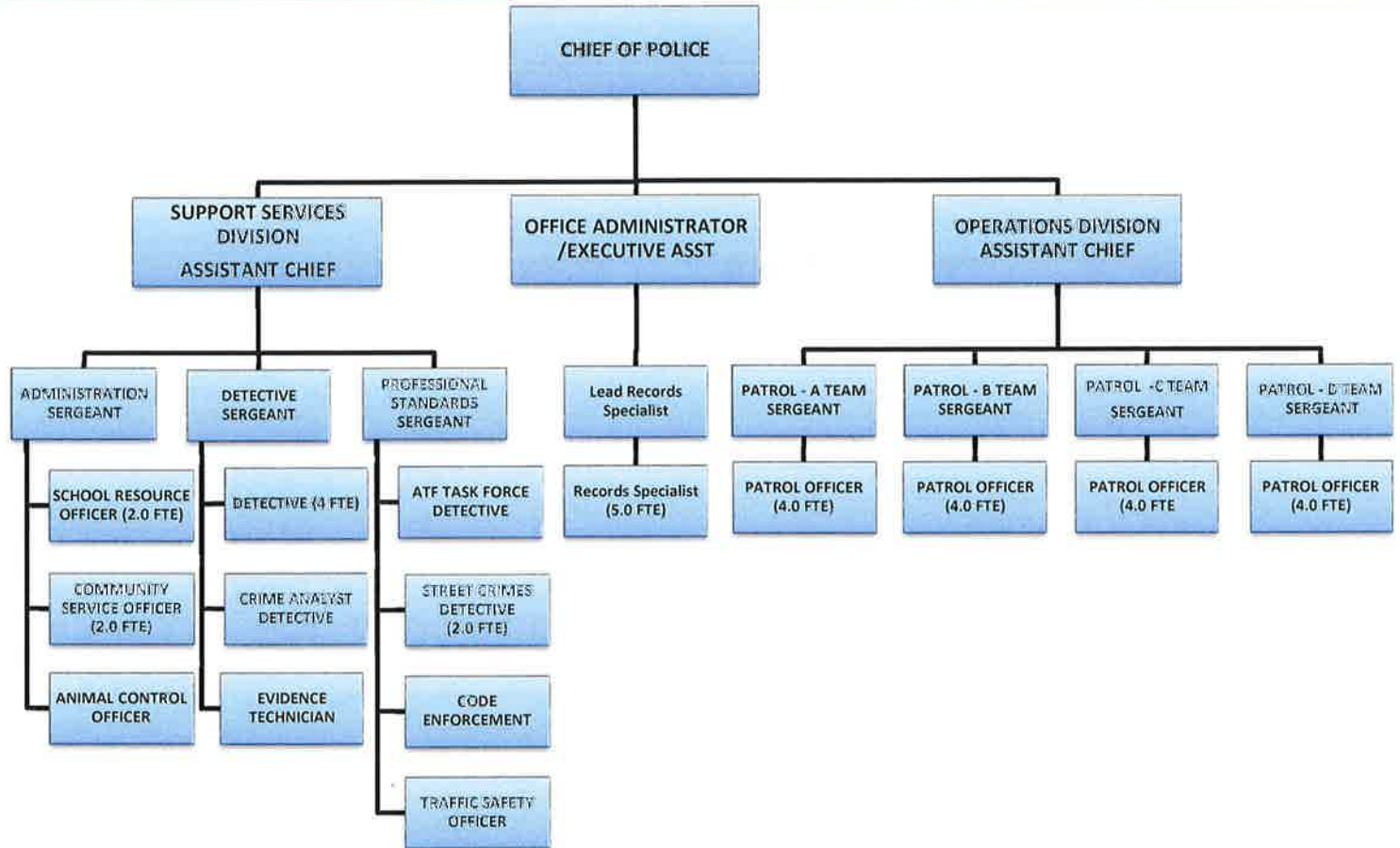
Fire inspection & investigation activities; Jail services; and Public Defender services.

CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
Services & Charges	729,685	723,704	871,599	1,147,216	827,461
Interfund Charges	-	28,812	30,522	32,390	47,515
Total Expenditures	729,685	752,516	902,121	1,179,606	874,976

### 2020 BUDGET HIGHLIGHTS:

The City of Des Moines' contribution to South Correctional Entity (SCORE) Jail facility was \$624,311 in 2018, \$822,461 in 2019 and \$570,636 in 2020. After the significant increase in costs in 2018 and 2019, the City has worked with new management at SCORE to reduce our annual costs.

# POLICE



## POLICE

The Police Department is composed of the following Divisions:

**Administrative.** This division directs all municipal police personnel activities, ensuring efficient operation of the police department. It supervises all police functions including law and ordinance enforcement, maintenance of order, traffic control, investigation, training and discipline of personnel. It formulates work methods, procedures, policies and regulations, prepares annual budgets and attends civic meetings

**Patrol.** This division promotes the safety and security primarily through the deterrence and apprehension of offenders. It handles citizen calls for service, manages on-scene situations, enforces traffic laws, performs security checks of commercial and residential properties and other services.

**Detective.** This division investigates crime occurring within the City of Des Moines. It is responsible for identification and apprehension of offenders and the recovery of stolen property. Detectives also investigate narcotics and vice crime and will seize and attain forfeiture of properties as allowed by law.

**Crime Prevention.** This division manages community related activities such as the safe-walk-to-school program, neighborhood watch associations, etc. It is also responsible for development of crime bulletins and code enforcement relating to public safety and health issues.

**Animal Control.** This unit patrols for animals at large, investigates animal related complaints, prepares cases for court and ensures that animal owners comply with municipal ordinances.

**Automated Speed Enforcement.** This program promotes safety incentive by providing camera tickets those motorists speeding in two school zones.

**Automated Red Light Running Enforcement.** This program promotes public safety incentive by providing camera tickets to those motorists failing to stop when facing a steady red traffic control signal at designated intersections where traffic laws are enforced by an automated camera.

Also there are divisions for Code Enforcement, Training, Civil Service, Facility Maintenance and the Property Evidence Room.

## POLICE

CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
Personnel Salaries	4,300,403	4,757,712	4,885,525	5,127,620	5,496,924
Personnel Benefits	1,655,985	1,673,682	1,784,036	2,094,707	2,208,438
Supplies	164,343	214,123	312,468	327,968	293,846
Services & Charges	1,007,546	1,332,329	1,402,311	1,374,976	1,445,796
Interfund Charges	928,295	2,195,474	2,197,128	2,046,679	2,416,655
Capital Outlay	-	-	6,600	-	-
Total Expenditures	8,056,572	10,173,320	10,588,068	10,971,950	11,861,659

### 2020 BUDGET HIGHLIGHTS:

\* In Car Cameras - One-time funding to replace 17-18 year old in-car camera systems in each of the 18 patrol cars. Lease to own over 5 years at approximately \$28,000/yr.; plus \$2,700/yr. for continuous cloud storage.

\* Drone Pilot Program - Purchase of 5 drones, licenses and training included. This will help record onsite investigations, provide bird's eye view of active scenes, monitor crime scenes, and aid in officer and citizen safety. Cost is \$12,000.

\* Evidence Storage Container - Purchase a secure evidence storage container to replace the old leaking unit and provide additional evidence storage. Cost is \$6,000.

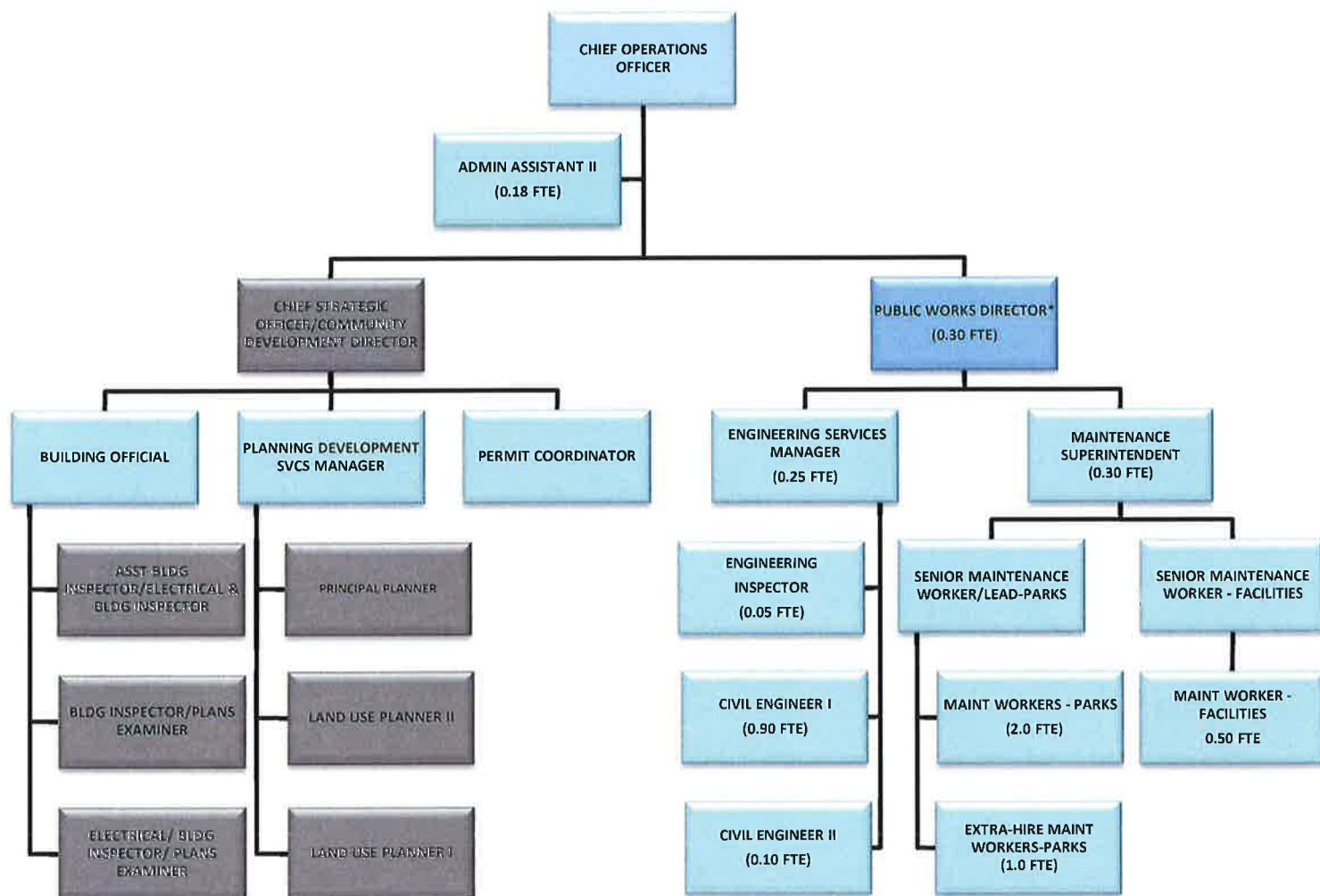
\* Onsite Training - Provide onsite instructors for officer and staff training at a reduced cost from sending individuals one at a time to off-site training.

\* Radar - Begin replacement of 5 out of 10 outdated units that are over 14 years old. New units allow for mobile patrol (GPS) while tracking vehicle speeds. Cost is \$10,000.

## POLICE

STAFFING LEVELS					
POSITION	2016	2017	2018	2019 ADJ	2020
Chief of Police	1.00	1.00	1.00	1.00	1.00
Assistant Chief of Police	-	-	-	-	2.00
Assistant Chief of Police (Limited Term)	-	-	1.00	-	-
Executive Support	-	-	-	1.00	1.00
Commander	2.00	2.00	2.00	2.00	-
Sergeant/Master Sergeant - Detectives	1.00	1.00	1.00	1.00	1.00
Street Crimes - Detectives	-	-	-	-	2.00
Patrol Officers/Master Patrol Officers - Detectives	4.00	5.00	4.00	4.00	5.00
ATF Violent Crime Detectives	-	-	1.00	1.00	1.00
Sergeant/Master Sergeant - Prof Standards	1.00	1.00	1.00	1.00	1.00
Sergeant/Master Sergeant - Administrative	1.00	1.00	1.00	1.00	1.00
Sergeant/Master Sergeant - Patrol	4.00	4.00	4.00	4.00	4.00
Patrol Officers/Master Patrol Officers - Patrol	18.00	20.00	20.00	20.00	16.00
Patrol Officers, Hire-Ahead - Patrol	-	-	3.00	3.00	3.00
School Resource Officers	1.00	1.00	1.00	1.00	2.00
Community Service Officer/Master Community Service Officer	2.00	2.00	2.00	2.00	2.00
Animal Control/Master Animal Control	1.00	1.00	1.00	1.00	1.00
Evidence Technician	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	-	-
Management Analyst	-	-	-	1.00	1.00
Senior Secretary	1.00	-	-	-	-
Lead Records Specialist	-	1.00	1.00	1.00	1.00
Record Specialists	5.00	5.00	5.00	5.00	5.00
<b>Total</b>	<b>44.00</b>	<b>47.00</b>	<b>51.00</b>	<b>51.00</b>	<b>51.00</b>

## PLANNING, BUILDING & PUBLIC WORKS (PBPW) TAX BASED



Included in this section's information

Reporting structure only. Information excluded from this section.

## PLANNING, BUILDING & PUBLIC WORKS (PBPW) TAX BASED

The Planning, Building and Public Works (PBPW) functions funded by the General Fund include:

**Planning & Development Services.** Planning Services assists in developing and implementing long range land use plans. Development Services reviews proposals and drafts code and zoning amendments.

**Building Division.** Oversees building construction. It reviews building plans, issues permits and inspects buildings during construction to ensure compliance with approved plans and codes.

**Engineering Services.** This division is responsible for the city's transportation infrastructure systems. It studies and plans for improvements, seeks grant funding, designs and oversees construction. It also reviews residential and commercial development plans.

**Facility and Park Maintenance.** Provides for routine building maintenance for the city-buildings. Also provides landscape, design and maintenance for parks, municipal buildings, right-of-way, trails, street planting areas, city benches, support for special events and park operations.

*\*The Public Works Director is also responsible for administration of the city's Surface Water Management Fund, Street Fund maintenance, and vehicle maintenance and replacement; costs for which are reported in those funds rather than in the general fund.*

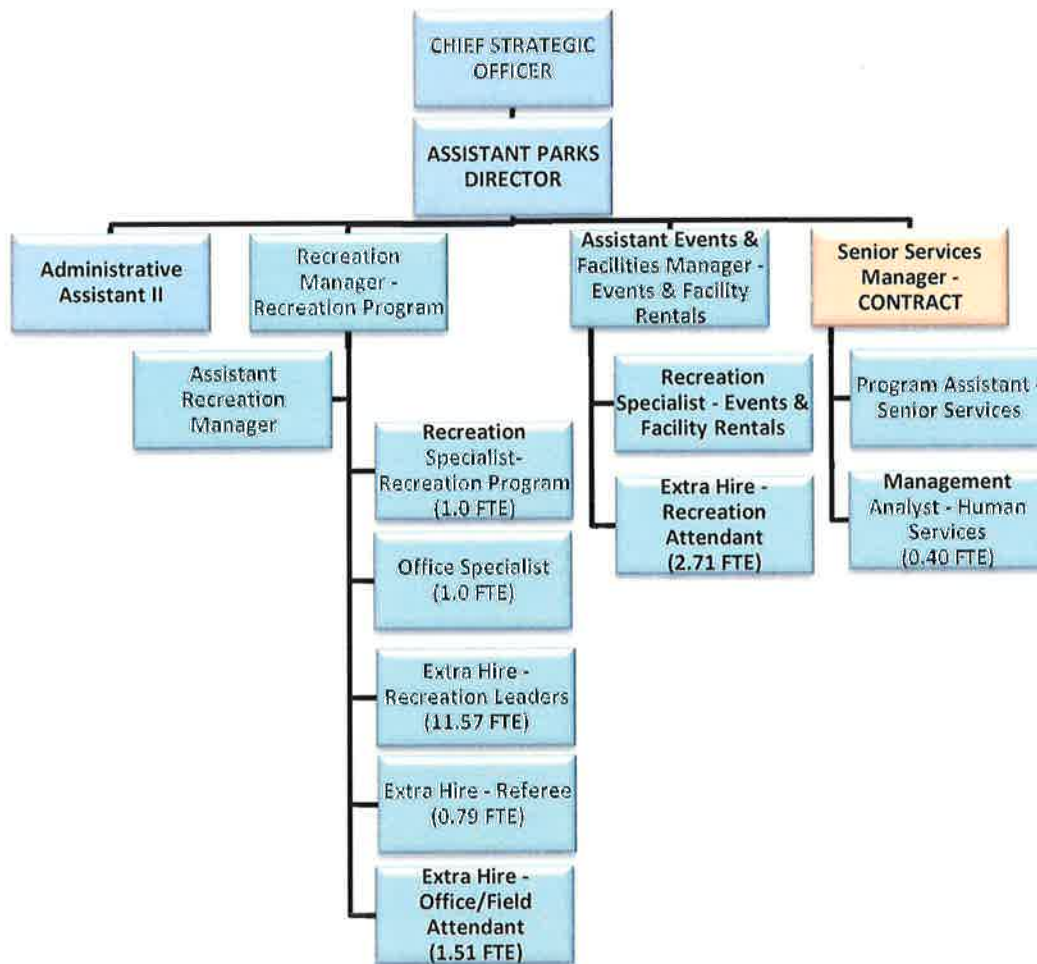
*\* Reason for a huge change starting 2017 is because PBPW was split into tax-based and fee-based. The tax-based activities are in the General Fund, while the fee-based are in the Special Revenue Fund - Development Fund.*

## PLANNING, BUILDING & PUBLIC WORKS (PBPW) TAX BASED

CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
Personnel Salaries	1,816,705	785,314	856,172	938,456	1,107,314
Personnel Benefits	683,564	289,801	324,471	425,523	460,295
Supplies	91,811	68,560	86,198	83,781	124,675
Services & Charges	629,925	415,688	407,758	350,494	337,063
Interfund Charges	354,551	304,220	366,553	336,237	329,211
Capital Outlay	41,374	8,705	26,618	7,000	7,000
Total Expenditures	3,617,930	1,872,288	2,067,770	2,141,491	2,365,558

STAFFING LEVELS					
POSITION	2016	2017	2018	2019 ADJ	2020
<b>Administration</b>					
Plan, Bldg, PW Director	0.65	-	-	-	-
Admin Assistant II	0.60	-	-	-	-
GIS Administrator	0.30	-	-	-	-
CIP Manager	1.00	-	-	-	-
<b>Planning, Building &amp; Permits</b>					
Planning & Development Svcs Mgr	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	-	-	-	-
Land Use Planner II	1.00	-	-	-	-
Building Official	1.00	1.00	1.00	1.00	1.00
Asst Bldg Official/Electr & Bldg Inspector	1.00	-	-	-	-
Building Inspector/Plans Examiner	1.00	-	-	-	-
Electrical/Bldg Inspector/Plans Exam	1.00	-	-	-	-
Permit Coordinator	1.90	1.00	1.00	1.30	1.30
Joint Minor Home Repair Program	0.10	-	-	-	-
Office Assistant - Comm Development	1.00	-	-	-	-
<b>Public Works Maintenance (Building/Facility &amp; Parks)</b>					
Public Works Director	-	0.10	0.10	0.10	0.10
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Senior Maint Worker-Facilities	1.00	1.00	1.00	1.00	1.00
Senior Maint Worker/Lead - Parks	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Specialist	-	-	-	1.00	1.00
Maint Worker - Parks	2.00	2.00	2.00	5.00	5.00
Maint Worker - Facilities	-	0.50	0.50	0.50	0.50
Admin Assistant II	-	0.12	0.12	0.12	0.12
Extra-Hire Maint Worker	1.00	1.00	1.00	-	-
<b>Engineering &amp; CIP Services</b>					
Public Works Director	-	0.20	0.20	0.20	0.20
Transportation/Engineer Svcs Mgr	0.90	0.25	0.25	0.25	0.25
Assoc Transportation Engineer	1.00	-	-	-	-
Surface Water/Environ Engineering Mgr	0.10	-	-	-	-
Engineering Inspector	1.00	0.05	0.05	0.05	0.05
Civil Engineer I	1.00	0.90	0.90	0.90	-
Civil Engineer II	1.00	0.10	0.10	0.10	1.00
Admin Assistant II	0.15	0.06	0.06	0.06	0.06
<b>Total</b>	<b>23.00</b>	<b>10.58</b>	<b>10.58</b>	<b>13.88</b>	<b>13.88</b>

## PARKS, RECREATION & SENIOR SERVICES



The Parks, Recreation and Senior Services functions funded by the General Fund include:

**Administration.** Provides direction to the Department, including grant and capital project development. Supports landmarks commission and lodging tax program.

**Arts Commission.** Creates, promotes and delivers performing, community and public art programs and recommends works of art for City's facilities and the local environment.

**Health and Human Services.** Provides financial aid to non-profit human services organizations who assist Des Moines citizens in time of need.

**Recreation Programs.** Provides activities and services for all age groups to maintain our citizen's physical, mental and social wellness.

**Events & Rentals.** Provides management of the City's rental facilities.

**Senior Services.** Provides outreach to Des Moines and Normandy Park senior citizens to support learning and independence and encourage involvement with the Senior Center and the community.

**Senior Programs.** Provides special events, trips, lifelong learning and continuing education, sports leagues, fitness, and dance programs. Supported by fees and charges, sponsorships, and volunteers.

## PARKS, RECREATION & SENIOR SERVICES

CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
Personnel Salaries	926,194	1,059,634	1,071,652	1,088,513	1,097,999
Personnel Benefits	249,300	297,469	373,226	369,350	304,417
Supplies	95,415	107,815	159,753	167,533	138,936
Services & Charges	448,849	461,723	538,543	582,218	892,297
Interfund Charges	169,601	586,510	511,993	646,416	719,811
Capital Outlay	-	-	15,692	55,000	55,000
Total Expenditures	1,889,359	2,513,151	2,670,859	2,909,030	3,208,460

## PARKS, RECREATION & SENIOR SERVICES

STAFFING LEVELS					
POSITION	2016	2017	2018	2019 ADJ	2020
Chief Strategic Officer	-	-	0.30	0.30	-
Assistant Parks Director	-	-	-	-	0.50
Parks, Rec & Sr Services Director	1.00	1.00	1.00	-	-
Administrative Assistant II	1.00	1.00	0.40	0.40	0.40
<b>Recreation Program</b>					
Assistant Parks Director	-	-	-	-	0.10
Recreation Coordinator	1.00	1.00	-	-	-
Recreation Manager	-	-	1.00	1.00	1.00
Assistant Recreation Manager	-	-	1.00	1.00	1.00
Office Specialist	1.00	1.00	-	1.00	1.00
Administrative Assistant II	-	-	0.40	0.40	0.40
Recreation Specialist	1.45	1.45	2.00	1.00	1.00
Extra-Hire Recreation Leader	5.57	5.57	8.99	11.57	11.57
Extra-Hire Referees/Sport Leaders	-	0.15	1.06	0.79	0.79
Extra-Hire Office/Field Attendant	3.51	3.51	1.23	1.51	1.51
<b>Events and Facilities Rental</b>					
Recreation Coordinator	1.00	1.00	-	-	-
Events & Facilities Manager	-	-	1.00	1.00	-
Assistant Events & Facilities Manager	-	-	-	-	1.00
Recreation Specialist	0.72	0.72	1.00	1.00	1.00
Administrative Assistant II	-	-	0.10	0.10	0.10
Extra-Hire Recreation Leader	0.27	0.27	0.72	0.72	-
Extra-Hire Recreation Attendant	1.62	1.62	1.99	1.99	2.71
<b>Senior Services &amp; Program</b>					
Assistant Parks Director	-	-	-	-	0.40
Senior Services Manager	1.00	1.00	1.00	-	-
Recreation Coordinator	1.00	-	-	-	-
Recreation Specialist	-	0.72	1.00	1.00	-
Administrative Assistant II	-	-	0.10	0.10	0.10
Program Assistant	0.50	0.50	0.50	1.00	1.00
Management Analyst - Human Svcs	-	0.05	0.05	0.05	0.40
Exercise Instructor	0.20	0.90	0.90	0.90	-
Social Worker (grant funded)	-	-	-	-	0.25
Cultural Outreach & Programming Specialist (grant funded)	-	-	-	-	1.00
Extra-Hire Van Driver (grant funded)	-	-	-	-	0.75
<b>Total</b>	<b>20.84</b>	<b>21.46</b>	<b>25.74</b>	<b>26.83</b>	<b>27.98</b>

## GENERAL FUND INTERFUND TRANSFERS

Includes transfer of resources into / out of the General Fund to other Funds.

Fund balance subsidies to other funds.  
Funding for debt service payments  
Funding for current capital projects.  
Funding for future capital projects.

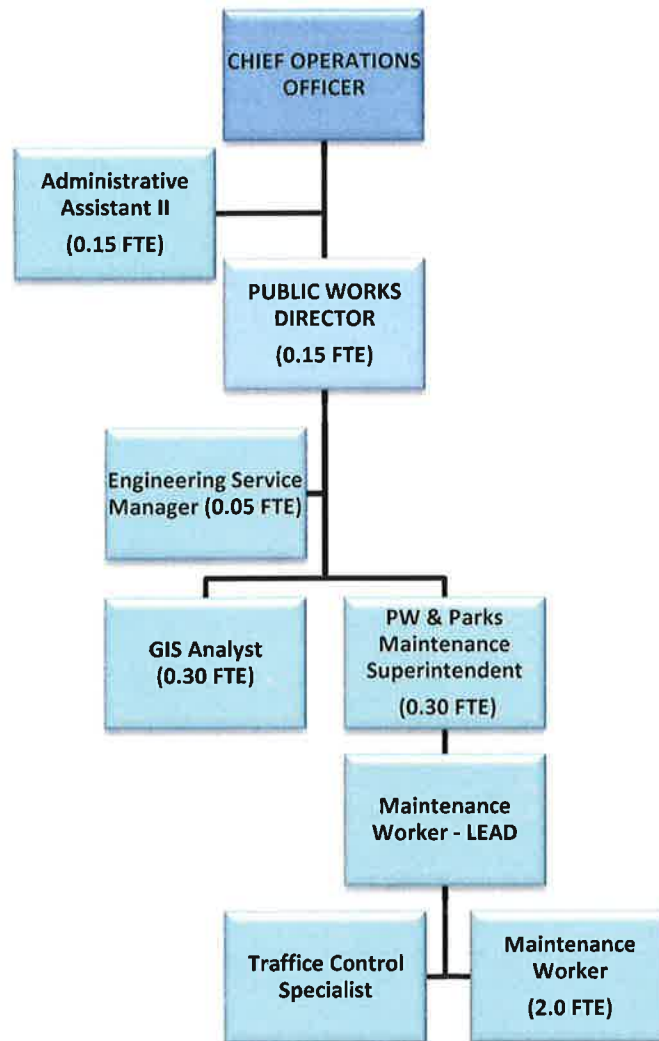
CATEGORY		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
Transfer Out		722,436	960,192	2,412,277	909,349	921,049
Total Expenditures		722,436	960,192	2,412,277	909,349	921,049

# OTHER FUND PROGRAM SUMMARIES

# SPECIAL REVENUE FUNDS

*Special Revenue Funds are funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.*

## STREET MAINTENANCE FUND



### STAFFING LEVELS

POSITION	2016	2017	2018	2019 ADJ	2020
Plan, Bldg, PW Director	0.15	0.15	-	-	-
Public Works Director	-	-	0.15	0.15	0.15
Transportation/Engineer Svcs Mgr	0.10	0.10	0.05	0.05	0.05
GIS Analyst	0.30	0.30	0.30	0.30	0.30
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Senior Maintenance Worker Lead	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Traffic Control Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.05	0.05	0.15	0.15	0.15
<b>Total</b>	<b>4.90</b>	<b>4.90</b>	<b>4.95</b>	<b>4.95</b>	<b>4.95</b>

## STREET MAINTENANCE FUND

*The purpose of this fund is to maintain City streets.*

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Taxes	454,352	534,431	543,396	467,735	952,850
Intergovernmental	680,739	694,774	717,276	725,873	714,024
Charges for Services	479,150	451,581	440,000	440,000	-
Miscellaneous Revenues	6,256	4,542	23,747	5,000	5,000
Transfer In	29,929	16,703	-	45,000	45,000
Total Revenues	1,650,426	1,702,031	1,724,419	1,683,608	1,716,874
Beginning Fund Balance	273,871	563,267	691,655	771,356	719,523
Total Resources	1,924,297	2,265,298	2,416,074	2,454,964	2,436,397

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Personnel Salaries	345,201	329,269	362,191	363,376	390,903
Personnel Benefits	122,366	125,726	145,854	165,630	154,318
Supplies	73,643	79,413	77,216	95,213	97,713
Services & Charges	496,907	580,437	677,767	669,300	700,800
Interfund Charges	322,913	458,798	404,919	384,365	486,700
Total Operations	1,361,030	1,573,643	1,667,947	1,677,884	1,830,434
Ending Fund Balance	563,267	691,655	748,127	777,080	605,963
Total Expenditures	1,924,297	2,265,298	2,416,074	2,454,964	2,436,397

## STREET PAVEMENT FUND

The purpose of this fund is to account for the City's pavement management program.

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Taxes	-	-	-	-	475,000
Licenses & Permits	-	527,397	514,661	605,800	611,658
Charges for Services	-	-	763,662	-	-
Miscellaneous Revenues	463	4,902	22,963	6,000	12,500
Transfer In	211,683	595,716	455,000	472,000	-
Total Revenues	212,146	1,128,015	1,756,286	1,083,800	1,099,158
Beginning Fund Balance	-	212,146	1,107,771	1,071,232	1,192,331
Total Resources	212,146	1,340,161	2,864,057	2,155,032	2,291,489

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Services & Charges	-	101,014	1,690,806	926,000	925,000
Transfer Out	-	131,376	720	-	-
Total Operations	-	232,390	1,691,526	926,000	925,000
Ending Fund Balance	212,146	1,107,771	1,172,531	1,229,032	1,366,489
Total Expenditures	212,146	1,340,161	2,864,057	2,155,032	2,291,489

## DEVELOPMENT FUND

*The purpose of this fund is to account for public & private development services by the planning, building, inspection, permitting, & engineering functions*

*\* This fund was created in 2017, PBPW is split into tax-based and fee-based. This fund includes the fee-based activities. The tax-based activities are in the General Fund.*

The Planning, Building and Public Works functions funded by fees collected from permits, plan reviews, etc. This Division include:

**Planning & Development Services.** Planning Services assists in developing and implementing long range land use plans. Development Services reviews proposals and drafts code and zoning amendments.

**Building Division.** Oversees building construction. It reviews building plans, issues permits and inspects buildings during construction to ensure compliance with approved plans and codes.

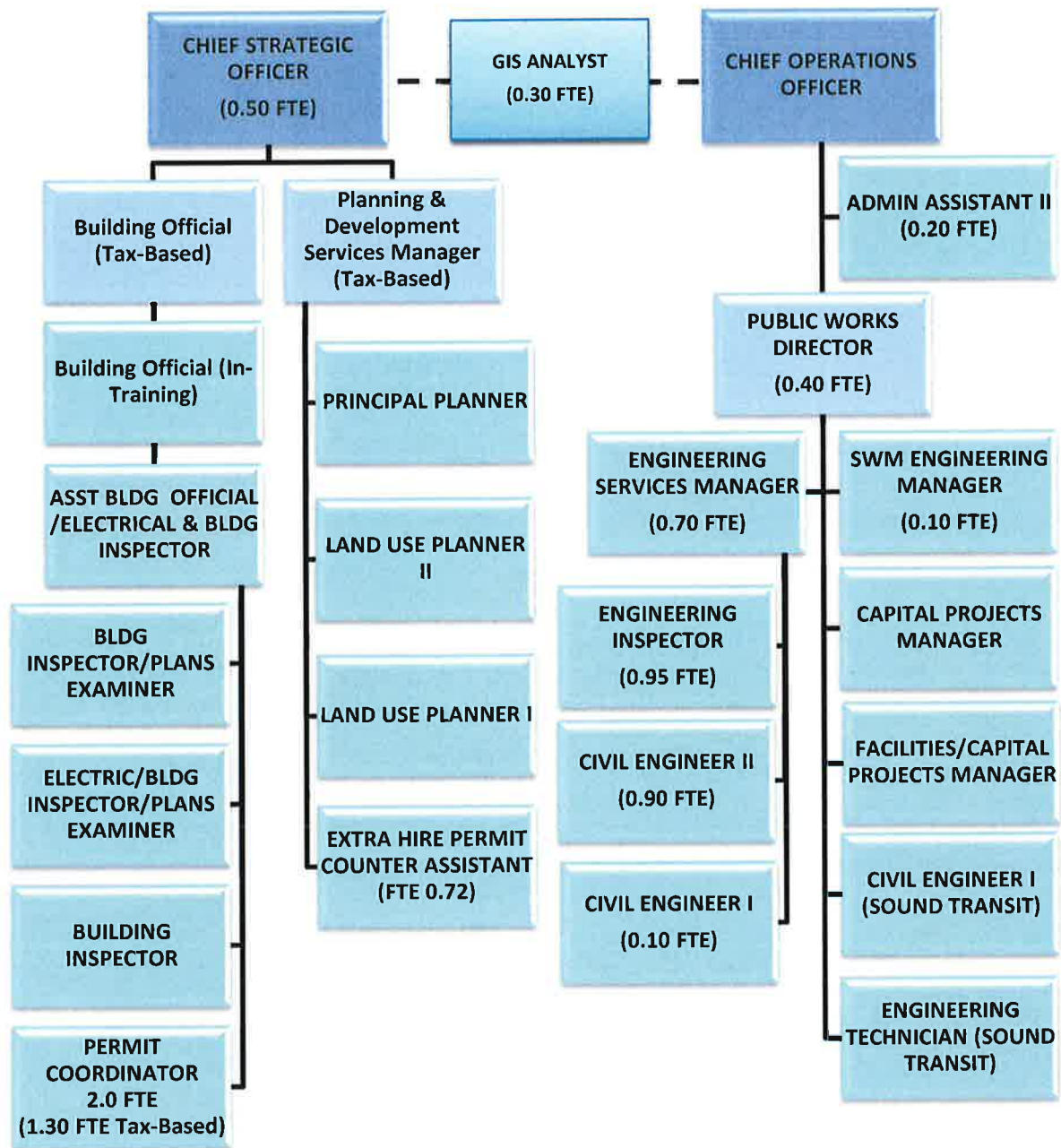
**Joint & Minor Home Repair.** Provides funding to low income families for minor home repairs.

**Code Enforcement.** Provides enforcement of the City's Municipal Code, International Building Code, International Fire Code, RCW codes and WAC codes.

**Engineering Services.** This division is responsible for the city's transportation infrastructure systems. It studies and plans for improvements, seeks grant funding, designs and oversees construction. It also reviews residential and commercial development plans.

**City Project Management.** Provides management of projects listed in the city's CIP plan.

## DEVELOPMENT FUND



## DEVELOPMENT FUND

### STAFFING LEVELS

POSITION	2016	2017	2018	2019 ADJ	2020
<b>Planning, Building &amp; Permits</b>					
Chief Strategic Officer	-	-	0.40	0.40	0.50
Community Development Director	-	1.00	-	-	-
Senior Planner	-	1.00	1.00	-	-
Principal Planner	-	-	-	1.00	1.00
Land Use Planner II	-	1.00	1.00	2.00	2.00
Land Use Planner I	-	1.00	1.00	-	-
Building Official (In-Training)	-	-	-	1.00	1.00
Asst Bldg Official/Electr & Bldg Inspector	-	1.00	1.00	1.00	1.00
Building Inspector/Plans Examiner	-	1.00	1.00	1.00	1.00
Electrical/Bldg Inspector/Plans Exam	-	1.00	1.00	1.00	1.00
Building Inspector	-	1.00	1.00	1.00	1.00
Permit Coordinator	-	0.95	0.95	0.70	0.70
Joint Minor Home Repair Program	-	0.05	0.05	-	-
GIS Analyst	-	0.15	0.15	0.15	0.15
Extra-Hire Permit Counter Assistant	-	-	-	0.80	0.80
<b>Engineering &amp; CIP Services</b>					
Public Works Director	-	0.40	0.40	0.40	0.40
Transportation/Engineer Svcs Mgr	-	0.70	0.70	0.70	0.70
Surface Water/Environ Engrng Mgr	-	0.10	0.10	0.10	0.10
Facilities/CIP Manager	-	1.00	1.00	1.00	1.00
Capital Projects Manager	-	-	-	1.00	-
Administrative Coordinator (Sound Transit)	-	-	-	-	1.00
Civil Engineer I	-	0.10	0.10	0.10	-
Civil Engineer II	-	0.90	0.90	0.90	1.00
Civil Engineer I (Sound Transit)	-	-	-	1.00	1.00
Engineering Technician (Sound Transit)	-	-	-	1.00	-
Engineering Inspector	-	0.95	0.95	0.95	0.95
GIS Analyst	-	0.15	0.15	0.15	0.15
<b>Total</b>	<b>-</b>	<b>13.45</b>	<b>12.85</b>	<b>17.35</b>	<b>16.45</b>

## DEVELOPMENT FUND

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Licenses & Permits	-	1,825,168	2,050,429	1,448,300	1,224,984
Intergovernmental	-	68,455	76,979	76,330	76,330
Charges for Services	-	1,664,923	2,167,093	1,375,712	1,558,309
Fines & Forfeits	-	-	2,710	1,000	1,000
Miscellaneous Revenues	-	10,811	127,059	5,400	32,400
Transfer In	-	-	-	-	-
Total Revenues	-	3,569,357	4,424,270	2,906,742	2,893,023
Beginning Fund Balance	-	1,507,685	2,869,896	4,446,615	3,810,472
Total Resources	-	5,077,042	7,294,166	7,353,357	6,703,495

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Personnel Salaries	-	1,116,330	1,298,762	1,617,768	1,472,393
Personnel Benefits	-	441,672	516,099	681,845	607,217
Supplies	-	33,256	24,483	26,822	35,822
Services & Charges	-	274,195	399,910	398,725	395,065
Interfund Charges	-	341,693	355,471	390,792	464,247
Total Operations	-	2,207,146	2,594,725	3,115,952	2,974,744
Ending Fund Balance	-	2,869,896	4,699,441	4,237,405	3,728,751
Total Expenditures	-	5,077,042	7,294,166	7,353,357	6,703,495

## POLICE DRUG SEIZURE FUND

*The purpose of this fund is to account for assets seized per RCW 69.50.504 and federal assets seizure laws and those assets to be used for qualifying expenditures.*

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Miscellaneous Revenues	34	70	14,519	1,000	1,250
Total Revenues	34	70	14,519	1,000	1,250
Beginning Fund Balance	12,270	12,304	12,374	10,446	22,440
Total Resources	12,304	12,374	26,893	11,446	23,690

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Supplies	-	-	1,491	500	500
Services & Charges	-	-	1,434	500	500
Total Operations	-	-	2,925	1,000	1,000
Ending Fund Balance	12,304	12,374	23,968	10,446	22,690
Total Expenditures	12,304	12,374	26,893	11,446	23,690

## HOTEL / MOTEL TAX FUND

*The purpose of this fund is to account for lodging taxes received to be used to pay all or any part of the cost of tourism promotions or any other use authorized by RCW 67.28.*

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Taxes	83,113	116,281	109,777	112,000	113,300
Charges for Services	20,000	1,260	68,900	-	-
Miscellaneous Revenues	-	-	251	-	400
Total Revenues	103,113	117,541	178,928	112,000	113,700
Beginning Fund Balance	9,806	17,588	(24,328)	(3,491)	31,976
Total Resources	112,919	135,129	154,600	108,509	145,676

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Supplies	-	24,000	2,390	-	-
Services & Charges	75,331	115,457	110,621	112,000	113,300
Transfer Out	20,000	20,000	20,000	-	-
Total Operations	95,331	159,457	133,011	112,000	113,300
Ending Fund Balance	17,588	(24,328)	21,589	(3,491)	32,376
Total Expenditures	112,919	135,129	154,600	108,509	145,676

## REDONDO ZONE FUND

*The purpose of this fund is to account for parking fees and fines in the Redondo Zone to be used for operating and capital costs related to the zone.*

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Fines & Forfeits	964	1,631	1,380	3,000	2,500
Miscellaneous Revenues	48,769	89,331	91,512	90,150	90,350
Transfer In	21,000	20,000	-	-	-
Total Revenues	70,733	110,962	92,892	93,150	92,850
Beginning Fund Balance	22,063	18,753	15,654	36,433	34,146
Total Resources	92,796	129,715	108,546	129,583	126,996

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Personnel Salaries	-	8,956	3,164	-	-
Personnel Benefits	-	1,328	479	-	-
Supplies	5,606	9,647	8,478	9,000	9,000
Services & Charges	23,461	36,725	27,646	16,198	31,096
Interfund Charges	44,976	57,405	30,172	29,231	42,666
Total Operations	74,043	114,061	69,939	54,429	82,762
Ending Fund Balance	18,753	15,654	38,607	75,154	44,234
Total Expenditures	92,796	129,715	108,546	129,583	126,996

## WATERFRONT ZONE FUND

*The purpose of this fund is to account for parking fees and rental revenue in the Waterfront Zone to be used for operating and capital costs related to the zone.*

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Fines & Forfeits	-	898	4,050	4,000	4,000
Miscellaneous Revenues	-	98,952	167,431	194,600	195,600
Transfer In	-	20,000	-	-	-
Total Revenues	-	119,850	171,481	198,600	199,600
Beginning Fund Balance	-	-	17,808	190,729	164,931
Total Resources	-	119,850	189,289	389,329	364,531

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Personnel Salaries	-	4,617	4,169	-	-
Personnel Benefits	-	762	676	-	-
Supplies	-	22,968	30,401	10,000	10,000
Services & Charges	-	43,017	83,616	40,304	60,304
Interfund Charges	-	30,678	19,837	60,425	63,035
Total Operations	-	102,042	138,699	110,729	133,339
Ending Fund Balance	-	17,808	50,590	278,600	231,192
Total Expenditures	-	119,850	189,289	389,329	364,531

## PBPW AUTOMATION FEE FUND

*The purpose of this fund is to account for Planning, Building and Public Works automation fees to be used for technology operating and capital costs.*

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Charges for Services	172,920	199,888	217,758	100,000	125,000
Miscellaneous Revenues	-	-	2,778	-	4,000
Total Revenues	172,920	199,888	220,536	100,000	129,000
Beginning Fund Balance	22,985	96,179	194,673	295,895	353,908
Total Resources	195,905	296,067	415,209	395,895	482,908

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Supplies	3,000	4,721	3,310	-	-
Services & Charges	-	2,000	1,145	-	-
Interfund Charges	96,726	94,673	95,778	90,881	107,300
Total Operations	99,726	101,394	100,233	90,881	107,300
Ending Fund Balance	96,179	194,673	314,976	305,014	375,608
Total Expenditures	195,905	296,067	415,209	395,895	482,908

## URBAN FORESTRY FUND

*The purpose of this fund is to account for the receipt of funds generated from the sale of trees other money received pursuant to DMMC 16.25.085, to be used for costs related to wooded areas within the City.*

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Charges for Services	-	-	-	10,000	5,000
Total Revenues	-	-	-	10,000	5,000
Beginning Fund Balance	-	-	-	10,000	-
Total Resources	-	-	-	20,000	5,000

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Supplies	-	-	-	5,000	5,000
Total Operations	-	-	-	5,000	5,000
Ending Fund Balance	-	-	-	15,000	-
Total Expenditures	-	-	-	20,000	5,000

## ABATEMENT FUND

*The purpose of this fund is to provide for the receipt and expenditure of moneys to abate nuisances*

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Charges for Services	-	297	175	-	200
Fines & Forfeits	-	1,531	331	500	500
Miscellaneous Revenues	-	1,600	5,141	4,800	4,800
Transfer In	25,000	-	30,000	-	-
Total Revenues	25,000	3,428	35,647	5,300	5,500
Beginning Fund Balance	1,350	19,121	6,660	25,760	48,182
Total Resources	26,350	22,549	42,307	31,060	53,682

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Services & Charges	7,229	15,889	-	200	200
Total Operations	7,229	15,889	-	200	200
Ending Fund Balance	19,121	6,660	42,307	30,860	53,482
Total Expenditures	26,350	22,549	42,307	31,060	53,682

## AUTOMATED SPEED ENFORCEMENT FUND

*The purpose of this fund is to account for the revenue from fines assessed under authority of chapter 10.36 DMMC which shall be used solely for traffic safety purposes or as otherwise provided by State law.*

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Charges for Services	3,550	305	275	-	200
Fines & Forfeits	377,010	384,359	360,042	350,000	260,000
Miscellaneous Revenues	3,203	3,649	8,436	-	7,600
Transfer In	-	19,000	-	-	-
Total Revenues	383,763	407,313	368,753	350,000	267,800
Beginning Fund Balance	64,388	152,985	267,146	375,147	334,317
Total Resources	448,151	560,298	635,899	725,147	602,117

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Services & Charges	210,180	232,758	228,130	232,000	232,000
Transfer Out	42,296	22,661	-	210,000	210,000
Interfund Charges	42,690	37,733	37,254	40,000	40,000
Total Operations	295,166	293,152	265,384	482,000	482,000
Ending Fund Balance	152,985	267,146	370,515	243,147	120,117
Total Expenditures	448,151	560,298	635,899	725,147	602,117

## TRANSPORTATION BENEFIT DISTRICT FUND

*The purpose of this fund is to account for the \$40.00 vehicle license fees currently imposed under the Transportation Benefit District. The vehicle license fees fund city arterial street maintenance and arterial street paving. In the 2020 budget the first \$20 vehicle license fee will be received in the Street Maintenance Fund and the second \$20 vehicle license fee will be received in the Street Pavement Fund.*

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Taxes	881,890	915,859	942,849	944,000	-
Miscellaneous Revenues	378	662	1,557	-	-
Total Revenues	882,268	916,521	944,406	944,000	-
Beginning Fund Balance	117,002	295,681	171,290	158,827	209,905
Total Resources	999,270	1,212,202	1,115,696	1,102,827	209,905

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Services & Charges	483,826	426,492	440,000	441,250	-
Transfer Out	211,683	595,716	455,000	472,000	-
Interfund Charges	8,080	18,704	17,812	18,078	-
Total Operations	703,589	1,040,912	912,812	931,328	-
Ending Fund Balance	295,681	171,290	202,884	171,499	209,905
Total Expenditures	999,270	1,212,202	1,115,696	1,102,827	209,905

# DEBT SERVICE FUNDS

Debt Service Funds are funds used to account for the accumulation of resources to pay long term debt.

## DEBT SERVICE FUND

The purpose of the debt service fund is for the receipt and expenditure of moneys used to pay for general governmental activities' debt service.

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Miscellaneous Revenues	-	-	20,229	-	750
Transfer In	405,276	433,069	5,212,070	492,456	495,451
Total Revenues	405,276	433,069	5,232,299	492,456	496,201
Beginning Fund Balance	20,962	19,268	44,726	2,021,704	97,171
Total Resources	426,238	452,337	5,277,025	2,514,160	593,372

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Services & Charges	-	300	300	500	500
Transfer Out	-	-	1,285,000	1,923,000	-
Interfund Charges	15,920	16,100	16,458	13,576	18,834
Debt Service	391,050	391,211	1,908,858	476,512	478,497
Total Operations	406,970	407,611	3,210,616	2,413,588	497,831
Ending Fund Balance	19,268	44,726	2,066,409	100,572	95,541
Total Expenditures	426,238	452,337	5,277,025	2,514,160	593,372

#### Detail of 2020 Debt Service

	Principal	Interest	Total
2011 WA LOCAL ENERGY	12,041	1,108	13,149
2004 Public Works Trust Fund (PWTF) Loan - Pac Hwy	23,618	590	24,208
2009 Public Works Trust Fund (PWTF) Loan - Gateway	31,863	1,434	33,297
2018 GO Bond Limited General Obligation	237,277	170,564	407,841
<b>Total 2020 Debt Service</b>	<b>304,799</b>	<b>173,696</b>	<b>478,495</b>

# CAPITAL PROJECT FUNDS

*Capital Project Funds are funds used to account for major acquisition and construction of capital projects. Project spending typically occurs in multiple years.*

## MUNICIPAL CAPITAL AND TRANSPORTATION CAPITAL IMPROVEMENTS PROJECT FUNDS

The purpose of the municipal capital and Transportation Capital Improvement fund are for the receipt and expenditure of moneys used to finance local improvements, including those listed in RCW 35.43.040 as presently constituted or as may be subsequently amended.

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Taxes	1,475,453	1,797,869	2,035,107	1,000,000	1,260,000
Intergovernmental	7,232,165	983,702	388,901	6,812,000	3,950,500
Charges for Services	508,253	1,580,310	633,150	3,016,000	1,850,340
Fines & Forfeits	50,000	-	-	-	-
Miscellaneous Revenues	146,225	20,865	319,690	517,250	374,500
Other Financing Sources	-	-	25,000	-	-
Transfer In	1,738,256	3,201,134	4,304,857	8,775,000	6,690,000
Total Revenues	11,150,352	7,583,880	7,706,705	20,120,250	14,125,340
Beginning Fund Balance	5,314,324	6,588,955	8,419,268	8,939,338	11,457,723
Total Resources	16,464,676	14,172,835	16,125,973	29,059,588	25,583,063

\*2017 Transfer Out Restated

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Supplies	1,427	25,369	-	-	-
Services & Charges	41,685	291,248	173,576	-	-
Transfer Out	1,403,663	2,485,410	1,321,220	6,090,017	6,464,402
Capital Outlay	8,428,946	2,951,540	1,591,191	14,532,000	9,328,000
Total Operations	9,875,721	5,753,567	3,085,987	20,622,017	15,792,402
Ending Fund Balance	6,588,955	8,419,268	13,039,986	8,437,571	9,790,661
Total Expenditures	16,464,676	14,172,835	16,125,973	29,059,588	25,583,063

\*2016 Capital Outlay Restated

## MUNICIPAL CAPITAL AND TRANSPORTATION CAPITAL IMPROVEMENTS PROJECT FUNDS

<i><b>Municipal Capital Improvement Fund Projects</b></i>	<i><b>2020 Budget</b></i>
North Bulkhead	3,081,000
N Lot Restrooms, Plazas & Promenade	754,000
Midway Park Acquisition	716,000
Redondo Fishing Pier	454,000
The Van Gasken Park	400,000
Financial System Replacement	295,000
Marina, Beach Park Paid Parking	275,000
Redondo Floats	267,000
Field House Play Field	207,000
Marina Redevelopment	150,000
Redondo Fishing Pier Bulkhead & Plaza	100,000
Redondo Restroom	100,000
Dance Floor	79,000
SJU Play	73,000
Des Moines Memorial Flag Triangle	35,000
Wooton Park	19,000
Kiddie Park Play Equipment   City Park Improvements	15,000
Westwood Play Equipment	5,000
<b><i>Total Municipal Capital Improvement Fund Projects</i></b>	<b><u>7,025,000</u></b>

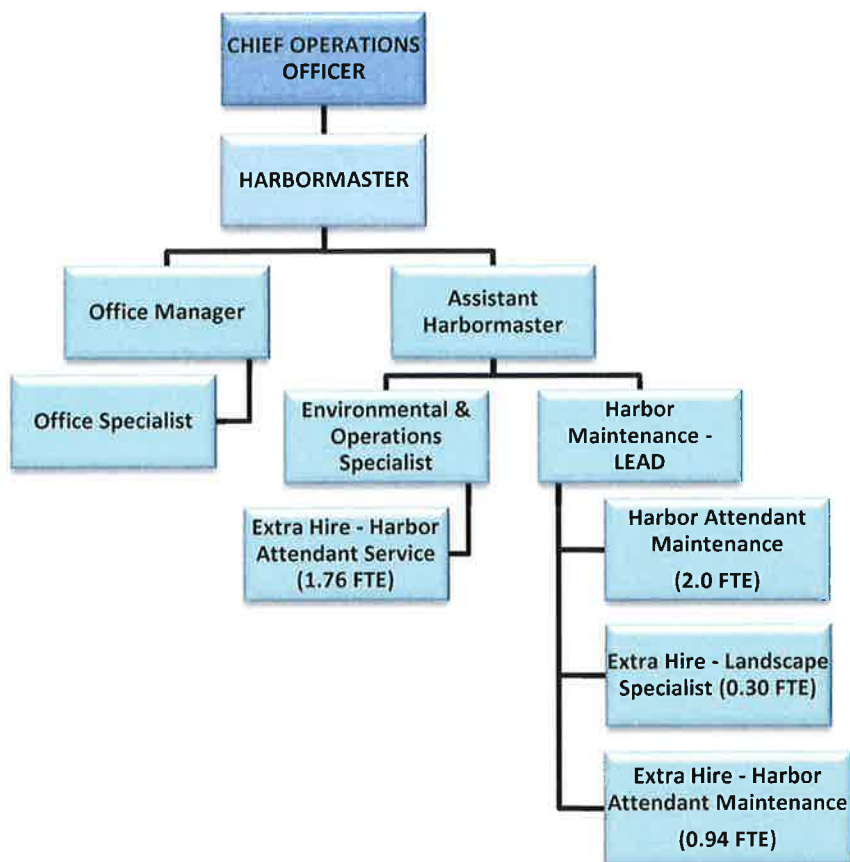
<i><b>Transportation Capital Improvement Fund Projects</b></i>	<i><b>2020 Budget</b></i>
24th Ave/S. 208th St Intersection Improvements	650,000
South 216th - Segment 3	500,000
Barnes Creek Trail	450,000
24th Ave S. Improvements Project (Segment 2)	436,000
16th Ave - Seg 5A	129,000
Arterial Traffic Calming	73,000
DMMD & S 200th Street Signal Improvements	25,000
Downtown Alley Improvement	25,000
S 224th St Improvements	15,000
<b><i>Total Transportation Capital Improvement Fund Projects</i></b>	<b><u>2,303,000</u></b>
<b><i>Total Capital Outlay</i></b>	<b><u>9,328,000</u></b>

***\*Per 2020-2025 Capital Improvements Plan adopted with Resolution 1406.***

# ENTERPRISE FUNDS

*Enterprise Funds are funds used to account for business-like activities where fees are charged to recover operating, debt and capital costs of an activity.*

## MARINA FUND



The City of Des Moines Marina is a full service marina on majestic Puget Sound. The marina is located on the east side of the East Passage of Puget Sound. The marina offers superior customer service to one-time visitors and long-term tenants; as well as, wet and dry moorage for 840 recreational vessels.

### PERSONNEL SUMMARY

POSITION	2016	2017	2018	2019 ADJ	2020
Harbormaster	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00	1.00
Office Assistant	0.60	0.60	1.00	1.00	1.00
Service Manager	1.00	1.00	-	-	-
Maintenance Manager	1.00	1.00	-	-	-
Events Specialist	0.40	0.40	-	-	-
Assistant Harbormaster	-	-	1.00	1.00	1.00
Senior Maintenance Lead	-	-	1.00	1.00	1.00
Environmental Operations Specialist	-	-	1.00	1.00	1.00
Harbor Attendant	4.00	4.00	2.00	2.00	4.00
Extra-Hire Intern	-	-	0.47	0.66	-
Extra-Hire Landscaping Specialist	0.30	0.30	0.30	0.30	-
Extra-Hire Harbor Attendant Maint	-	-	0.30	0.30	0.30
Extra-Hire Harbor Attendant Service	-	-	0.30	0.30	0.30
Extra-Hire Harbor Aide	1.83	1.83	1.76	1.76	1.72
<b>Total</b>	<b>11.13</b>	<b>11.13</b>	<b>11.13</b>	<b>11.32</b>	<b>12.32</b>

## MARINA FUND

The purpose of this fund is to account for revenues and expenditures related to Marina Operations, Construction, and Debt.

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Intergovernmental	8,046	590	-	-	82,000
Charges for Services	938,630	1,135,049	4,095,096	4,224,512	4,327,599
Fines & Forfeits	17,038	18,782	32,494	20,000	20,000
Miscellaneous Revenues	2,821,442	2,850,138	98,900	84,315	87,416
Other Financing Sources	(107)	2,063	-	4,459	4,459
Transfer In	-	-	-	50,000	330,000
Total Revenues	3,785,049	4,006,622	4,226,490	4,383,286	4,851,474
Beginning Fund Balance	1,554,363	1,922,963	2,480,426	3,635,762	3,506,403
Total Resources	5,339,412	5,929,585	6,706,916	8,019,048	8,357,877

Note: Total Revenues and Total Expenditures do not agree to Draft Ordinance #19-107 because transfers in and transfers out between Marina Funds have been eliminated.

### Uses

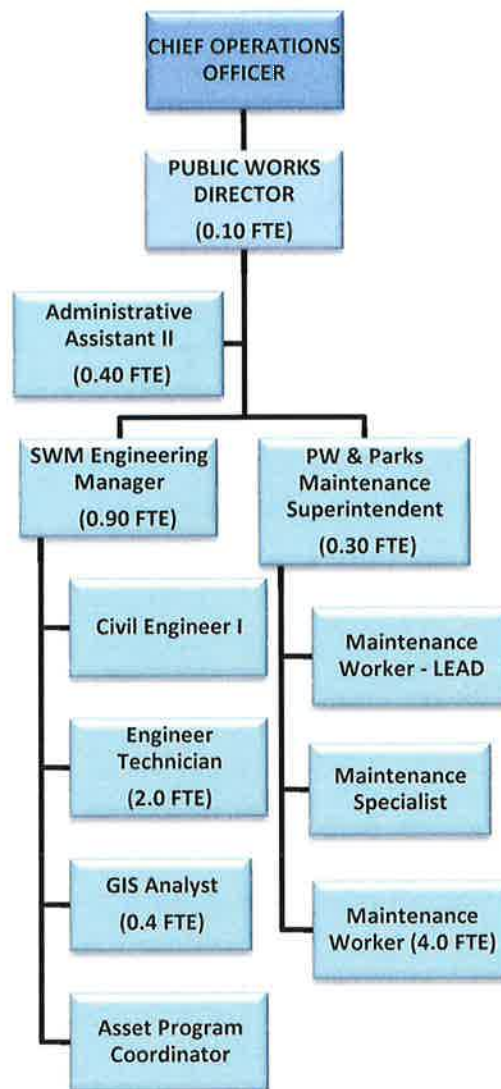
CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Personnel Salaries	563,873	605,354	694,303	689,173	804,615
Personnel Benefits	215,453	224,123	236,127	289,075	293,216
Supplies	859,462	978,655	1,101,048	1,148,143	1,188,103
Services & Charges	399,807	368,508	484,284	593,270	432,210
Transfer Out	15,000	15,000	-	500,000	-
Interfund Charges	496,209	381,684	361,266	387,119	478,882
Capital Outlay	46,816	54,719	72,649	740,000	804,000
Debt Service	819,829	821,116	721,433	782,575	778,813
Total Expenditures	3,416,449	3,449,159	3,671,110	5,129,355	4,779,839
Ending Fund Balance*	1,922,963	2,480,426	3,035,806	2,889,693	3,578,038
Total Uses	5,339,412	5,929,585	6,706,916	8,019,048	8,357,877

## MARINA FUND

<i>Marina Capital Improvement Projects</i>		<i>2020 Budget</i>
Tenant Restroom Replacement		330,000
Fuel & Electrical Replacement		244,000
Marina Guest Moorage Power Upgrades		170,000
Dock Electrical Replacements		60,000
<i><b>Total Marina Capital Improvement Projects</b></i>		<b>804,000</b>

**\*Per 2020-2025 Capital Improvements Plan adopted with Resolution 1406.**

## SURFACE WATER MANAGEMENT FUND



The City of Des Moines Surface Water Management (SWM) Division is responsible for implementing practices and technologies to address stormwater-related issues throughout the city. SWM's mission is to:

- \* Control and minimize flooding, erosion, sedimentation, and water quality degradation;
- \* Protect the stream ways and wetlands within the city limits;
- \* Accommodate future urban growth and correct existing water problems; and
- \* Safeguard public safety, prevent property damage, and improve water quality.

## SURFACE WATER MANAGEMENT FUND

### PERSONNEL SUMMARY

<b>POSITION</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019 ADJ</b>	<b>2020</b>
Plan, Bldg, PW Director	0.15	0.15	-	-	-
Public Works Director	-	-	0.10	0.10	0.10
Administrative Assistant	0.15	0.15	0.40	0.40	0.40
Asst Director Utilities & Env Eng.	-	-	-	-	-
Surface Water/Enviromnt Engrng Mgr	0.90	0.90	0.90	0.90	0.90
Civil Engineer I	0.60	1.00	-	-	-
Civil Engineer II	-	-	1.00	1.00	1.00
GIS Administrator	0.40	0.40	0.40	0.40	0.40
Engineering Technician	2.00	2.00	2.00	2.00	2.00
Engineering Aide	1.00	1.00	-	-	-
Asset Program Coordinator	-	-	1.00	1.00	1.00
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Lead Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist	-	-	1.00	1.00	1.00
Maintenance Worker	4.60	5.00	4.00	4.00	4.00
Traffic Technician	-	-	-	-	-
Assistant Mechanic/Maint Worker	0.60	0.60	-	-	-
Land Use Planner II	-	-	-	-	-
<b>Total</b>	<b>11.70</b>	<b>12.50</b>	<b>12.10</b>	<b>12.10</b>	<b>12.10</b>

## SURFACE WATER MANAGEMENT FUND

The purpose of this fund is to account for revenues and expenditures related to Surface Water Management Operations and Construction.

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Intergovernmental	396,181	-	-	-	-
Charges for Services	3,450,877	3,621,787	3,832,569	4,071,914	4,272,323
Miscellaneous Revenues	19,843	34,172	90,620	70,050	60,050
Other Financing Sources	867,963	265,149	250,611	65,000	65,000
Total Revenues	4,734,864	3,921,108	4,173,800	4,206,964	4,397,373
Beginning Fund Balance	3,212,959	3,918,501	4,794,728	3,617,217	3,896,107
Total Resources	7,947,823	7,839,609	8,968,528	7,824,181	8,293,480

Note: Total Revenues and Total Expenditures do not agree to Draft Ordinance #19-107 because transfers in and transfers out between SWM Funds have been eliminated.

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Personnel Salaries	801,673	807,096	776,704	909,593	1,051,659
Personnel Benefits	359,245	357,675	364,676	467,030	479,632
Supplies	78,609	94,952	101,844	115,785	116,650
Services & Charges	995,880	942,722	1,038,034	1,206,288	1,269,428
Transfer Out	15,000	15,000	-	343,000	-
Interfund Charges	465,198	529,653	514,749	517,244	565,283
Capital Outlay	1,313,717	297,783	669,190	1,705,000	2,555,000
Total Expenditures	4,029,322	3,044,881	3,465,197	5,263,940	6,037,652
Ending Fund Balance*	3,918,501	4,794,728	5,503,331	2,560,241	2,255,828
Total Uses	7,947,823	7,839,609	8,968,528	7,824,181	8,293,480

## SURFACE WATER MANAGEMENT FUND

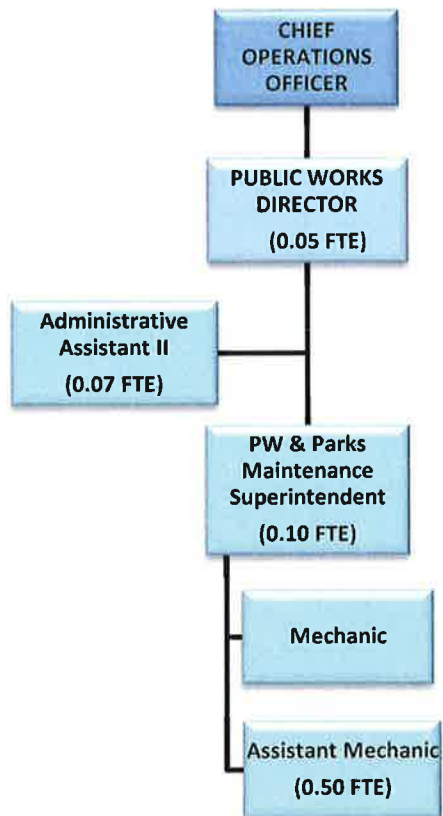
<i>Surface Water Management Capital Improvement Projects</i>	<i>2020 Budget</i>
Barnes Crk/Kent-Des Moines Rd Culvert	1,220,000
N. Fork McSorley Ck Diversion	347,000
8th Ave (264th to 265th)	221,000
6th Ave/239th Pipe Replacement	218,000
Soundview Dr./Redondo Beach Dr. Pipe Upgrade Project	160,000
10th Ave Pipe Replacement	152,000
DMMD 208th to 212th Pipe Project	119,000
24th Ave Pipeline Replacement/Upgrade	64,000
KDM /16th Avenue A Pipe Replacement	54,000
<b><i>Total Surface Water Management Capital Improvement Projects</i></b>	<b><u>2,555,000</u></b>

**\*Per 2020-2025 Capital Improvements Plan adopted with Resolution 1406.**

# INTERNAL SERVICE FUNDS

Internal Service Funds are funds used to account for business-like activities where fees are charged to city departments to recover both operating and capital activity costs.

## EQUIPMENT RENTAL FUND



### PERSONNEL SUMMARY

POSITION	2016	2017	2018	2019 ADJ	2020
Plan, Bldg, PW Director	0.05	0.05	-	-	-
Public Works Director	-	-	0.05	0.05	0.05
Administrative Assistant II	0.05	0.05	0.07	0.07	0.07
Maintenance Superintendent	0.10	0.10	0.10	0.10	0.10
Asst. PW & Parks Maint Super	0.10	-	-	-	-
Mechanic	1.00	1.00	1.00	1.00	1.00
Assistant Mechanic	0.60	0.40	0.50	0.50	0.50
<b>Total</b>	<b>1.90</b>	<b>1.60</b>	<b>1.72</b>	<b>1.72</b>	<b>1.72</b>

## EQUIPMENT RENTAL FUND

*The purpose of the equipment rental operations fund is for the receipt and expenditure of moneys used to finance the maintenance of rolling stock and equipment.*

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Charges for Services	520,272	518,347	508,238	525,185	539,867
Miscellaneous Revenues	1,065	2,229	4,644	1,000	2,500
Other Financing Sources	7,256	8,909	372	-	-
Transfer In	31,418	-	-	-	-
Total Revenues	560,011	529,485	513,254	526,185	542,367
Beginning Fund Balance	199,988	320,444	329,981	286,772	298,503
Total Resources	759,999	849,929	843,235	812,957	840,870

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Personnel Salaries	95,956	99,612	95,444	119,307	165,201
Personnel Benefits	42,852	52,817	60,714	63,680	73,087
Supplies	176,252	219,357	245,089	227,206	292,793
Services & Charges	66,192	79,305	46,262	49,950	49,950
Interfund Charges	58,303	68,857	71,795	30,405	28,238
Total Operations	439,555	519,948	519,304	490,548	609,269
Ending Fund Balance	320,444	329,981	323,931	322,409	231,601
Total Expenditures	759,999	849,929	843,235	812,957	840,870

## EQUIPMENT REPLACEMENT FUND

*The purpose of the equipment rental operations fund is for the receipt and expenditure of moneys used to finance the replacement of rolling stock and equipment.*

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Charges for Services	865,334	922,698	750,978	651,238	668,657
Miscellaneous Revenues	9,172	14,702	58,749	-	-
Other Financing Sources	80,965	22,796	44,300	-	-
Transfer In	40,000	-	-	70,000	-
Total Revenues	995,471	960,196	854,027	721,238	668,657
Beginning Fund Balance	1,421,608	1,637,991	2,035,911	1,761,845	4,195,758
Total Resources	2,417,079	2,598,187	2,889,938	2,483,083	4,864,415

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Capital Outlay	779,088	562,276	555,795	681,000	261,950
Total Operations	779,088	562,276	555,795	681,000	261,950
Ending Fund Balance	1,637,991	2,035,911	2,334,143	1,802,083	4,602,465
Total Expenditures	2,417,079	2,598,187	2,889,938	2,483,083	4,864,415

## EQUIPMENT REPLACEMENT FUND

### 2020 Capital Outlay Schedule

### 2020 Budget

Police	47,000
Planning, Building, & Public Works	29,000
Recreation	31,000
Streets	62,000
Parks Operations	85,400
<b>Total 2020 Capital Outlay</b>	<b>254,400</b>

## FACILITY REPAIR & REPLACEMENT FUND

*The purpose of the facility repair and replacement fund is for the receipt and expenditure of moneys used to finance major maintenance, upgrade, or replacement of city facilities.*

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Intergovernmental	-	-	20,790	-	-
Charges for Services	75,145	109,051	109,258	111,641	117,224
Miscellaneous Revenues	397	1,019	3,515	-	5,000
Transfer In	9,935	41,017	374,850	200,000	35,000
Total Revenues	85,477	151,087	508,413	311,641	157,224
Beginning Fund Balance	11,173	9,439	111,330	336,220	480,289
Total Resources	96,650	160,526	619,743	647,861	637,513

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Services & Charges	87,211	49,196	71,234	46,000	57,000
Capital Outlay	-	-	45,019	477,000	122,000
Total Operations	87,211	49,196	116,253	523,000	179,000
Ending Fund Balance	9,439	111,330	503,490	124,861	458,513
Total Expenditures	96,650	160,526	619,743	647,861	637,513

## FACILITY REPAIR & REPLACEMENT FUND

<u>2020 Capital Outlay Schedule</u>	<b>2020 Budget</b>
Court Security Improvements	12,000
Building Access System	25,000
Police Security Improvements	20,000
Founders' Lodge Improvements	3,000
City Hall Heat Pumps	60,000
LED Exterior Lighting	34,000
Engineer Bldg Windows	25,000
<b>Total 2020 Capital Outlay</b>	<b>179,000</b>

**\*Per 2020-2025 Capital Improvements Plan adopted with Resolution 1406.**

## COMPUTER REPLACEMENT FUND

*The purpose of the computer equipment replacement fund is for the receipt and expenditure of moneys used to finance the purchase and replacement of computer hardware and software.*

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Charges for Services	494,038	475,640	247,644	389,211	221,187
Miscellaneous Revenues	2,292	4,181	12,756	100	10,000
Total Revenues	496,330	479,821	260,400	389,311	231,187
Beginning Fund Balance	292,047	571,289	784,857	625,957	1,316,576
Total Resources	788,377	1,051,110	1,045,257	1,015,268	1,547,763

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Supplies	33,434	85,705	65,372	-	1,975
Transfer Out	71,000	121,000	-	-	-
Capital Outlay	109,030	55,924	26,902	120,025	362,000
Debt Service	3,624	3,624	2,719	2,719	-
Total Operations	217,088	266,253	94,993	122,744	363,975
Ending Fund Balance	571,289	784,857	950,264	892,524	1,183,788
Total Expenditures	788,377	1,051,110	1,045,257	1,015,268	1,547,763

## COMPUTER REPLACEMENT FUND

### **2020 Capital Outlay Schedule**

### **2020 Budget**

Police Mobile Digital Computer (MDC)

40,550

Servers

12,000

Network Equipment

78,225

Software

175,200

Other Systems

58,000

**Total 2020 Capital Outlay**

**363,975**

## SELF INSURANCE FUND

*The purpose of the self-insurance fund is for the receipt and expenditure of moneys related to insurance, legal costs, and risk management.*

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Charges for Services	823,025	854,710	861,790	714,120	755,272
Miscellaneous Revenues	-	-	4,784	-	5,000
Other Financing Sources	1,653	29,300	-	-	-
Total Revenues	824,678	884,010	866,574	714,120	760,272
Beginning Fund Balance	137,250	300,393	458,864	650,217	695,130
Total Resources	961,928	1,184,403	1,325,438	1,364,337	1,455,402

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Services & Charges	639,035	697,831	609,503	673,556	707,048
Interfund Charges	22,500	27,708	28,419	-	-
Total Operations	661,535	725,539	637,922	673,556	707,048
Ending Fund Balance	300,393	458,864	687,516	690,781	748,354
Total Expenditures	961,928	1,184,403	1,325,438	1,364,337	1,455,402

## UNEMPLOYMENT COMPENSATION FUND

*The purpose of the unemployment compensation trust fund is for the receipt and expenditure of moneys used to pay claims for reimbursement of unemployment compensation.*

### Sources

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Charges for Services	56,381	61,174	63,110	68,181	39,173
Miscellaneous Revenues	2,203	6,693	10,714	5,000	10,000
Total Revenues	58,584	67,867	73,824	73,181	49,173
Beginning Fund Balance	301,403	333,103	400,821	417,457	523,929
Total Resources	359,987	400,970	474,645	490,638	573,102

### Uses

CATEGORY	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Personnel Benefits	26,884	149	12,696	30,000	30,000
Total Operations	26,884	149	12,696	30,000	30,000
Ending Fund Balance	333,103	400,821	461,949	460,638	543,102
Total Expenditures	359,987	400,970	474,645	490,638	573,102

# APPENDIX

## GLOSSARY OF BUDGET TERMS

**ACCRUAL BASIS OF ACCOUNTING** – This method of accounting is used in proprietary (enterprise and internal service) funds. Under it, transactions are recognized when they occur. Revenues are recognized when earned and expenses are recognized when incurred. “When” cash is received or disbursed is not a determining factor.

**AD VALOREM TAXES** - A tax imposed on the value of property.

**ADOPTED BUDGET** – The financial plan adopted by the City Council which forms the basis for appropriations.

**APPROPRIATION** - A legal authorization made by the City Council that permits officials to incur obligations against and to make expenditures of governmental resources.

**ASSESSED VALUATION** - A value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

**B.A.R.S.** – The Office of the Washington State Auditor prescribed Budget, Accounting, and Reporting System manual for which compliance is required for all governmental entities in the State of Washington.

**BASIS OF ACCOUNTING** – A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash, modified accrual or accrual method.

**BASIS OF BUDGETING** – The City’s governmental functions and accounting systems are organized and controlled on a fund basis. The accounts within the funds are maintained on a modified accrual basis for governmental funds. Revenues are recognized when measurable and available as current assets. Expenditures are generally recognized when the related services or goods are received and the liability is incurred. Proprietary funds are accounted for on the full accrual basis of accounting.

**BENEFITS** – Employer contributions paid by the City as part of the conditions of employment. Examples include health/dental insurance, state public employee’s retirement system, and employment security.

**BOND (Debt Instrument)**- A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date(s) (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

**BUDGET** - A plan of financial operation embodying an estimate of expenditures for a given period and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its department operates.

**BUDGET CALENDAR** – The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

**CAPITAL IMPROVEMENTS PLAN** - A plan for capital expenditures to be incurred each year over a period of six or more future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**CAPITAL OUTLAY** – A budget category for items having a value of \$5,000 or more and having a useful economic life of more than one year.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)** – The official annual financial report of the City prepared in conformity with Generally Accepted Accounting Principles (GAAP). The annual report is audited by the WA State Auditors Office.

**COUNCILMANIC BONDS** – Councilmatic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds, which must be approved by vote of the public. Councilmatic bonds must not exceed 1.5% of the assessed valuation.

**DEBT** - Obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, registered warrants, notes, contracts, and accounts payable.

**DEBT SERVICE** – Payment of interest and repayment of principal to holders of the City's debt instruments.

**DEBT SERVICE FUND** - A fund to account for payment of principal and interest on general obligation and other City-issued debt.

**ENTERPRISE FUND** – A fund type used to account for operations that are financed or operated in a manner similar to private business enterprise where the intent of the governing body is that costs of providing goods and services be recovered primarily through user charges.

**EXPENDITURES/EXPENSES** – Where accounts are kept on the modified accrual basis (expenditures) or accrual bases (expenses) of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash

basis, expenditures are recognized only when the cash payments for the above purposes are made.

**FISCAL POLICY** - The City Government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

**FISCAL YEAR** - A 12-month period to which the annual operating budget applies. At the end of the period, the City determines its financial position and the results of its operations. The City's fiscal year is January 1<sup>st</sup> through December 31<sup>st</sup>.

**FUND** – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**FUND BALANCE** - The difference between assets and liabilities reported in a governmental fund.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)** – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define the accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)** – The authoritative accounting and financial standard-setting body for government entities.

**GENERAL FUND** - Accounts for all revenues and expenditures that are not accounted for in any other fund except those required by statute. It is a fund supported by taxes, fees, and other miscellaneous revenues.

**GENERAL OBLIGATION BONDS** - Bonds for the payment of which the full faith and credit of the issuing government are pledged. G.O. Bonds can be voter approved (unlimited-tax general obligation bond-UTGO) where property owners are assessed property taxes for the debt repayment, or non-voted (limited-tax general obligation bonds-LTGO) that are authorized by the governing authority (City Council) and are paid with existing tax revenues or another source.

**INTERNAL SERVICE FUNDS** – These funds account for operations that provide goods or services to other departments or funds of the City or to other governmental units on a cost-reimbursement basis.

**INTERGOVERNMENTAL REVENUE** - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**LEVY** - (1) (Verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

**LIABILITY** - A debt or other legal financial obligation.

**LICENSES AND PERMITS** - Documents issued in order to regulate various kinds of businesses and other activity within the community. A degree of inspection may accompany the issuing of a license or permit, as in the case of business licenses or building permits. In most instances, a fee is charged in conjunction with the issuance of a license or permit, generally to cover the cost of administration.

**LID** - Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**LONG TERM DEBT** - Debt with a maturity of more than one year after the date of issuance.

**LIMITED TAX GENERAL OBLIGATION (LTGO) BONDS** - See General Obligation Bonds

**OPERATING BUDGET** - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

**OPERATING TRANSFER** - Routine and/or recurring transfers of assets between funds.

**ORGANIZATIONAL CHART** - A graphic portrayal of relationships among positions and officials established by the City.

**PERSONNEL** - Refers to the number of full-time or part-time regular authorized positions which may be employed within the operation of the City.

**REFUNDING BONDS** - Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

**RESERVE** - (1) An account used to segregate a portion of fund balance to indicate that it is not available for expenditure; and (2) an account used to segregate a portion of fund equity as legally set aside for a specific future use.

**REVENUE** - Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue. The term designates an increase to a fund's assets from other than expense refunds, capital contributions, and residual equity transfers.

**REVENUE BONDS** - Bonds whose principal and interest are secured by and payable exclusively from earnings of an enterprise or proprietary fund.

**SALARIES AND WAGES** - Monetary compensation in the form of an annual or hourly rate of pay for hours worked.

**SERVICES AND CHARGES** - Expenditures for services other than personal services which are required by the City in the administration of its assigned functions or which are legally or morally obligating on it; such as, contracted services, utilities, printing, advertising, insurance and rental of equipment.

**SPECIAL REVENUE FUNDS** - Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

**SUPPLIES AND MATERIALS** - Articles and commodities which are consumed or materially altered when used; such as, office supplies, motor fuel, building supplies and postage.

**TAXES** - Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

**TAX RATE** - The amount of tax stated in terms of a unit of the tax base. The amount of tax levied for each \$1,000 of market valuation.

**TAX-RATE LIMIT** - The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose or to taxes imposed for all purposes and may apply to a single government or to a class of governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having

jurisdiction in a given area. The tax rate limit for general purposes for the City of Des Moines is \$3.60.